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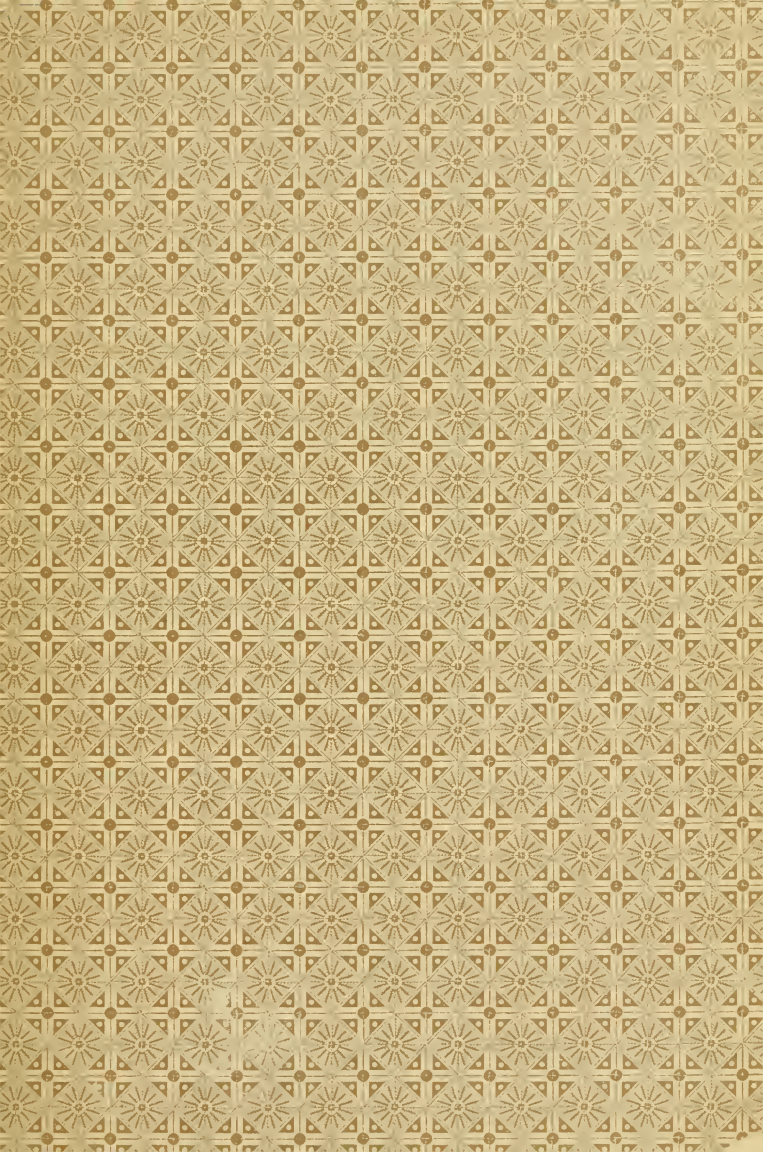
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Five times five points of  
church finance





Sam'l M. Lovatou



FIVE TIMES FIVE  
POINTS  
OF  
CHURCH FINANCE.

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BY THE

REV. A. T. ROBERTSON, A. M.,

*Pastor of the Main St. Presbyterian Church, Lima, Ohio,*

WITH AN INTRODUCTION BY THE

REV. HERRICK JOHNSON, D. D. LL. D.,

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## INTRODUCTION.



This book, "FIVE TIMES FIVE POINTS OF CHURCH FINANCE," is inspired by a desire to lead the Church to honor God more abundantly with her substance. It comes from the busy hands of a pastor, who, in practical contact with the work, and in the constant prosecution of local and missionary effort, has been led to note the wide lack of development of the grace of Christian liberality, and to put to effective use the available means for the development of that grace.

Beyond a doubt, there is no more practical question before the Church of Christ to-day than this question of systematic benevolence. By what method shall the means for the prosecution of the conquest of the world for Christ be made commensurate with the present splendid opportunity? To answer this question superficially will be to leave unhealed the hurt of God's people. To answer it widely and

deeply, is to go to the very roots of Christian life, and to touch the very heart of Christ's cross and passion.

The author has done well to place at the forefront of his discussion the profoundly impressive thought, provocative of "great searchings of heart," that Jesus Christ still sits "over against the treasury." Just as of old, he notes the giver; just as of old he notes the gift; and just as of old, the *quality of the giver determines the quantity of the gift.* "More than they all" came not from bulk of substance, but from spirit of self-denial; and the lesson is, if we would give in a Christ-like way, and to win Christ's commendation, we must get bathed in the spirit and power of his love and sacrifice. The Church will only go to the surface of this matter if she hear only of "system" and "proportion" and "tithe." She must be led to linger at the cross, in reverent and teachable contemplation of that scene—not simply as a matchless miracle of mercy, but *as the supreme inspiration to Christian giving.* For, right in the midst of an appeal to the Corinthian Christians to abound in the grace of

liberality, the apostle bids them consider "the grace of the Lord Jesus; that though he was rich, yet, for their sakes, he became poor, that they through his poverty might be rich;" as if here, after all, were the motive, the spirit, and the test of all true giving; and the *measure*, too. "More than they all," and "she hath done what she could," will never be won from the Lord by consulting balances in the ledger, and giving by rule.

Yet, God is a God of order, and God has blessed the tithe, and, upon proportionate giving, the New Testament has put the Divine seal: "These ought ye to have done, and not to have left the other undone." The spirit that would give everything must be behind the giving by system, to make systematic giving like the giving of the King. The principle of utility may be falsely applied, and care for the poor may be a Judas-care after all.

"FIVE TIMES FIVE POINTS OF CHURCH FINANCE" seeks to fix also the responsibility of the giver for the *direction* and *intelligence* of the giving as well as for the *amount* of it. Here we have an admirable presentation of the

nine benevolent Boards or agencies of the Church, and their claims upon intelligent Christian liberality. The author goes not one whit too far in asserting that it should be deemed the duty, as it unquestionably is the privilege of the feeblest Church in our communion to give to every one of the departments of Christian benevolence. The unity and community of these nine causes is too often lost sight of. They are the respective stones in the arch of our benevolence, arching the ministerial life from the cradle to the grave. They are admirably fitted to each other, and the whole arch of our benevolence, arching the ministerial life from the cradle to the grave. They are admirably fitted to each other, and the whole arch is weakened just as the integrity and proportion of any individual stone in it are impaired. The Board of Aid for Colleges and Academies makes the men possible, and invites and secures them for ministerial education; the Board of Ministerial Education trains these men; the Boards of Home and Foreign and Freedmen's Missions locate these men, providing them a field and needed support; the Board

of Church Election houses the homeless flocks; the Board of Publication arms and equips; and the Board of Ministerial Relief cares for the scarred veterans, and tenderly ministers to the widows and orphans of those heroes of the heavenly commission who have fallen in battle. "If one member suffers, all the members suffer with it." Intelligent, comprehensive, sustained, proportionate, hearty, Christ-like giving will heal many of the hurts of our beloved Zion, and speed the triumphs of our King. The purpose and spirit and practical suggestions of this little book will help the development of such giving.

H. J.



## AUTHOR'S PREFACE.

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The author of this volume can truthfully say with the "Bedford Tinker,"

"When at the first I took my pen in hand,  
Thus for to write, I did not understand  
That I at all should make a little book."

A few months ago several things conspired to lead him to prepare and deliver a couple of discourses on this important and now much agitated subject of Church Finance. He called attention to such points as, in his judgment, needed to be considered these times by congregations generally. He aimed to be, not only Scriptural and practical, but also so clear and simple that even the common people might understand him easily, even if they should not hear so gladly. After certain persons urged that the discourses would accomplish good in the form of tracts, or a book, they were slightly revised, and enlarged somewhat. The manuscript was then submitted to several most com-



petent judges, and their commendations were so hearty that it was concluded to give it this permanent form of a book. It is now sent forth with the earnest hope and prayer that the prophecies of the reviewers, in some measure at least, may be realized when they predict that it will do much towards, "creating a more thoughtful, systematic, and sanctified benevolence," and "stirring up the people, who may read it to do their whole duty in regard to this matter."

LIMA, Ohio, Nov. 13, 1885.



## CHAPTER I.

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### THE SUBJECT OF CHURCH FINANCE PECULIARLY IMPORTANT TO-DAY.

A very interesting article recently appeared in the *Presbyterian Home Missionary*, from the keen and racy pen of the Rev. Dr. F. L. Patton, in which attention was called to the fact—for certainly it is a fact—that, “corresponding to the triple division of the mental powers usually adopted, there are three types of religion.” Of one type the chief seat is the intellect; its possessors taking pleasure in the simple knowledge of religious truths, delighting in the study of theological systems wherein those truths are logically arranged, explained, and vindicated. Of another type the chief seat is the emotional nature; and the possessors of this type do not particularly appreciate the study of systematized truths of religion; they may not be able, very logically, to defend their faith; to give a

reason therefor; yet, they believe most intensely; they feel much. And, of the third type the chief seat is, "not the intellect, nor the feelings, but the will; the symbol of which is not the head, nor the heart, but the hand;" and they in whom this type of religion is found do not care so much about simply knowing the theological truths, and do not make so much of the religious feelings; but they are pre-eminently and intensely practical. The principal article of their creed is: "*I believe in work.*"

Now, evidently, the perfect, the symmetrical Christian is "he who has been evenly affected in all his powers and faculties by the religion of Christ;" for "religion is not all head, nor all heart, nor all hand." And yet, one or other of these three types will naturally predominate, and especially will be needed, during different periods of ~~the~~ church's history. And, the third type named, whose seat is the will, whose symbol is the hand, is, truly, "the prevailing one in our age; corresponds to the prevailing spirit of our times;" and, is the one which pre-eminently our times demand. Dr. Patton well

says: "There were ages of faith; there were times when men thought deeply, if they did not organize for aggressive warfare against evil. Perhaps the piety of to-day is less subjective, broods less over sin, lives less in communion with Jesus. It does not produce books like the *Summa* of Thomas Aquinas, or the *De Imitatione Christi* of Thomas à Kempis; but, it organizes Mission Boards, it grasps the problem of the world's conversion, it mobilizes the great army of Christian believers for concerted and persistent attack upon the strong-holds of Satan." And quite as well does he say: "If our age is to win any place in history worthy of comparison with the great periods of religious life that have preceded it, it must be as the age of action—the age of work."

If, then, this age is to make itself conspicuously the age of action, the age of work, if it wins any renown in history at all—if the great mission of the present Church is, and must be, to "grasp the problem of the world's conversion," to muster, send forth and sustain, a great "army of believers to attack Satan's strong-holds," and to hasten the time when Satan and

his hosts shall be vanquished and all "the kingdoms of the world become the kingdoms of our Lord and of His Christ"—what, then, is, and must be, the question of great practical importance to the Church of to-day? What was the question of great practical importance to our government during the late civil war? What is always the great practical question for any nation when great armies are to go forth to battle? The question of finance—the question as to the means and manner of supplying "the sinews of war;" the question of procuring money for the treasury wherewith to equip and support the soldiery; and, that is the great practical question for the Church of to-day, with the whole world an open battle field—whereon a Christian soldiery must wage a spiritual warfare, and must never give up the campaign, nor call a halt, as long as any people refuse to bow the knee to Christ—as long as any nation fails to hail him "King of kings," and "crown him Lord of all."

If the second type of religion—that pertaining especially to the feelings or heart—prevailed, and were especially needed to-day,

in that case, I might be disposed to speak on "The Religious Affections," and to call attention to about as many things as are considered in the famous treatise by Dr. Jonathan Edwards. If the first type—that whose seat is the intellect—prevailed, and were especially demanded by our times, in that case, I might be inclined to undertake the task of outlining a system of theology in which all the points of Calvinism, especially the "five," should receive attention. But, it being the third type—that pertaining to the will and the hand—that now prevails and is especially needed, it is my purpose to consider the great practical question for the Church of this active, warfaring age—viz.: the financial question, to which, in our day, the Church must give special attention if it is to meet its obligations and perform its mission. I shall speak of

"FIVE TIMES FIVE POINTS OF CHURCH FINANCE."

It is not proposed to bring a "railing accusation" against present modes of church financing; but the endeavor shall be, by speaking plainly, and "according to the book," to ex-

pose what is really blame-worthy, and make clear the more excellent way. Of some of the "points" but little will be said; others will be treated at greater length; but none of them shall be fully amplified. At his leisure the reader may think of them, develop and apply them, more fully, according to his enjoyment or need of the same. As the "eighteen upon whom the tower of Siloam fell, and slew them, were not sinners above all that dwelt in Jerusalem," so some into whose hands this volume may come, may not especially or peculiarly deserve to suffer the infliction of these points; and yet, perhaps few, if any, may deserve wholly to escape; doubtless few, if any, after considering them carefully, will be able, conscientiously, to say, "I am innocent, and have no need of repentance;" all, no doubt, need, from time to time, to have their "pure minds stirred up by way of remembrance of these things, though they know them."

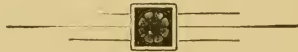
And here we wish to say: Let no one with superficial views of this financial question think that in placing so much stress upon it, we are "of the earth earthy," and that the question is

not vitally related to pure and undefiled religion. Let no one say, as an eminent divine did recently say in disparagement of this question of finance, or giving, "I would rather quicken the church's spirituality, and broaden its thought." Such talk, no difference whence it comes, is only on a par with the remark of "Mrs. Puffy," of the story lately published in the church papers, "who always wanted to talk so pious," and said to the sister that was circulating a subscription paper and manifesting zeal in raising the necessary funds for their church work, "You ought to be lookin' after the sperretoolalties, and gettin' down before the Lord." The reply of the financiering old lady was very good. She said, "I guess we should be jest as spiritual to look into our pocket-books a little." Those with broader and deeper views of this financial question, or Christian giving, will think and talk of it quite differently from "Mrs. Puffy," or the good divine alluded to above. For example, "What we wait for," said Dr. Bushnell a few years ago, "and are looking hopefully to see, is the consecration of the vast money power of the world to the work and cause and kingdom



of Jesus Christ. *For that day, when it comes, is the morning,* so to speak, *of the new creation.* And the Rev. Dr. Wm. M. Taylor, of New York, after quoting these words of Bushnell, well says: ‘This witness is true, and it becomes us all to pray and labor for the fulfillment of the prophecy that men shall come ‘their silver and their gold, with them,’ unto the name of the Lord our God. But the revival must begin in the church itself. In former times we have had revivals with distinct characteristics. One was remarkable for the blessing which rested on preaching; another for the spirit of prayer which seemed to be poured out on the people generally; another for the interest that was evoked in the study of the Scriptures. What we have yet to see is a revival of which the chief distinguishing feature shall be liberal giving to the cause of the Lord Jesus; and when that comes, it will be the prophecy of yet grander things, for the promise, ‘*Prove me now herewith if I will not open you the windows of heaven and pour you out a blessing that there shall not be room enough to receive it,*’ was made, not in connec-

tion with an exhortation to prayer, as so many who quote it seem to believe, but with immediate reference to the honoring of God with our substance; for thus it runs: *'Bring ye all the tithes into the storehouse, and prove me now herewith.'* While, therefore, it is true that a spirit of liberality in the support of the cause of Christ must be a fruit of renewed life in the Church, it is also true that its manifestation by the Church will be the forerunner of such spiritual triumphs as it has never yet achieved. Thus it is of great moment that we should use means for the awakening of Christians to a sense of the importance of this matter."



## CHAPTER II.

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### JESUS WATCHING THE TREASURY.

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*FIRST POINT:—It ought never to be forgotten, that, Jesus Christ, the Great Head of the Church, watches the treasury, and observes how His followers contribute thereto.*

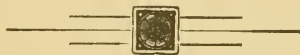
It is written: “Jesus sat over against the treasury, and beheld how the people cast money into the treasury;” and, that same Jesus seated now at the right hand of the Father in the heavenly Jerusalem, with his ever watchful and omniscient eye, views the Church treasuries every where, and observes how the people cast money therein. Are persons who give nothing, or little, fearful lest men note the fact? Do they complain sometimes that the Church officers, and others, scrutinize their “subscription,” or their offering as they cast it into the basket? Oh, let them remember that Jesus is watching; and let them care rather for his scrutiny; but let them not complain about it, for, as the

divinely appointed and authoritative Head of the Church, he has perfect right to watch the treasury, and inspect all gifts thereto. Or, are others who give, and, perchance, liberally, afraid that men may not observe it, or give a proper credit? Let none worry about that matter of so little consequence; for Jesus beholds, and notes, and properly credits it all. He understands just who gives, and how much, and why they give. He sees the donors, he weighs their gifts, he knows their motive—whether it be to glorify God, and to please him, or to glorify self, to be seen of men, and to receive praise of the same. A very solemn thought should this be to every Christian, that Jesus sits over against, and watches the treasury! The eminent writer, from whose article on “The Three Types of Religion,” quotations have already been made, speaks pertinently to this point which we are now considering, when he says: “The demand is made for a religion that is readily convertible; those who profess to be Christians are asked to show some quantitative equivalent of their profession.” “The religion that does not show itself in the collection plate

is not well thought of." No, such a religion is not much respected by men to-day, and the time never was when men looked upon it with much admiration. And every Christian would do well to ponder the question, whether such a religion ever has been or ever will be "well thought of" by him who "sits over against the treasury." It was a common and happy saying of Luther, that genuine religion, true and thorough conversion, pertained to "the head, the heart, and the pocket-book." The saying is worthy of special consideration in this age of such large financial demands upon and by the Church. Surely, in such an age as this, especially, may it be doubted, whether he who ever watches the treasury will be pleased with, or will own as genuine and thorough, any person's conversion, or religion, whose pocket-book remains unaffected, closed—"sealed with seven seals," for, the pocket-books of some professors do remain as firmly sealed as that book which John saw. That the conversion, or religion, of the masses of the Church to-day is defective, in not reaching and opening the pocket-book sufficiently, is manifest from the

meagre sums of money cast into the treasury. From recent statistics it is seen *e. g.*, that, for all Church and benevolent work, the average yearly gift of the membership of the Presbyterian Church (North) of the United States is only about fourteen and one-half dollars. And, the average gift of members in most other Churches is much smaller still. Why, many of the members give much more than this for tobacco, and much more for <sup>many</sup> another useless luxury,—not to say abomination! And, compared with the liquor bill of the nation, all the money given to the Lord's treasury is a mere trifle,—“a drop in the bucket.” As another once said, when speaking of this small average of Church and benevolent gift, so I would here say, “We are not croaking. We are only looking at the situation as it is.” And if, counting the great gifts which a few wealthy princes in Israel bestow, and those given by certain self-sacrificing ones, who do well according to their ability, if, counting all these, the average is so small, what, indeed, “must be the essential meanness and selfishness of a great multitude, whom we are obliged, in courtesy, to count, when num-

bering the visible Church of God!" I ask, is not this "meanness" offensive to the Great Head of the Church? Must he not now be displeased when he beholds "how the people cast money into the treasury?" His people can not now say, as once they could, "silver and gold have I none;" no, to-day, the Church is rich and increased in goods, and yet, how meagre and trifling the usual and average gifts. Surely, "He that sits over against the treasury" is grieved at heart.



## CHAPTER III.

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THE OBJECTS FOR WHICH MONEY OUGHT TO BE  
CAST INTO THE TREASURY.

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*SECOND POINT:—There ought to be a sufficient amount of money cast into every church treasury for the proper support of the Gospel at home, in the local church.*

A part of the contents of all “converted pocket-books” ought to be contributed for this purpose. Whatever is needed to provide a suitable house of worship ought to be given; also, whatever amount is needed for meeting all incidental expenses of the church and Sabbath-school. And, of course, all congregations ought to cast into the treasury whatever sum is required for a just, respectable, and ample support of him who ministers unto them in spiritual things, breaks unto them the “Bread of Life.” “How much, or how little, can you live on?” and, “how much, or how little, would you die on?” ought not to be put to him.



Especially the amount given him should not be so evenly balanced between the two requirements, as is so often done, that he can neither live decently and be at peace, nor die quickly and be at rest. True, in the Church's infancy and poverty, Paul, in a few exceptional cases, in certain heathen communities, labored with his own hands to supply his wants, and preached the Gospel without receiving support from those to whom he ministered. But, if any churches, or communities, to-day are disposed to commend to their pastors this example of Paul, would they submit to a brief catechetical exercise, as follows? First question: Are you a poor heathen? Second question: Even in those special cases among the poor heathen, did not Paul afterward intimate that, for their own good, he should not have permitted them to neglect his support? For, did he not write, "forgive me this *wrong*?" Third question: Did not Paul himself recognize the reasonable, just, and scriptural principle—which his Master had emphasized as applying directly to the ministry—that "the laborer is worthy of his hire?" Did he not say, *e. g.*: "If we have

sown unto you spiritual things, is it a great thing if we shall reap your carnal things?" Again, "Do ye not know that they which minister about holy things live of the things of the temple; and they which wait at the altar are partakers with the altar? Even so hath the Lord ordained that they which preach the Gospel should live of the Gospel." Some, it seems, read this, "should live *on* the Gospel." But that is not the correct reading. The Gospel is the best of spiritual food, but it is not sufficient for the physical nature. It was not ordained that they who preach the Gospel should live on it alone, and serve the churches freely without receiving of their "carnal things." By God's appointment much, very much, is given to his people without money and without price; but in that "much" a ministry is not included. The Gospel itself is indeed free, but being sent to the churches in "earthen vessels," it is the will of the Lord that, for the use of these "vessels," the churches must properly pay.

In a small treatise on "The Duties of the Church member to the Church," an eminent pastor uses language most relevant to this point,

as to the support of the Gospel or the ordinances in the home church: "The support of the ordinances," he says, "has been distinctly enjoined or implied under all dispensations of religion. \* \* \* The subject needs to be brought before those who connect themselves with a congregation of God's people; for there are multitudes who seem to overlook it as if they had nothing to do with bearing the expenses necessary to sustain the worship of the sanctuary—an oversight which surely must arise from want of consideration. When it is remembered that salaries, fuel, light, repairs, insurance, and various incidentals have all to be provided for, it will be seen that the whole amount necessary for the support of a church is not small. Every comfort should be provided for the house of God, so that it may not be inferior in taste and attractions to the average of the residences in which its worshipers dwell. Strangers should not be repelled by its neglected appearance. It should attract by the evidences it affords that it is cared for. Every one should consider that the church is his own Sabbath home; \* \* \* that the well-being

of the church is a matter of vital importance to him and to those who are dear to him; and that, consequently, it belongs to him to bear a share of its expenses. \* \* \* The resolution of every member of the church should be that of King David: 'Neither will I offer burnt offerings unto the Lord my God of that which cost me nothing.'"

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*THIRD POINT:—In addition to contributing for the support of the Gospel in their individual home churches, all congregations ought to go beyond that, and cast money into the treasury also for the support of the Gospel abroad, for Benevolent and Missionary Work.*

More or less is always needed to feed, clothe, and shelter the poor and needy. Especially is there always need—in this age there is always most urgent need—of funds for all the great benevolent and missionary agencies, or Boards of the church; and in all these, every congregation should be interested, and to all they should contribute. "Do you really mean every congregation, even the weak ones?" does some one ask? We answer, unhesitatingly, "Yes." "Does not charity begin at home?" is it then

said? We reply, "Certainly; but it merely begins there." The "charity" that both begins and ends at home is of a very poor kind—indeed it is not charity at all. Our own denomination, the Presbyterian, has now nine benevolent and missionary Boards or agencies—and most other great denominations have substantially the same—and so far as many of our weaker churches are concerned, viz.: all receiving aid from the "Sustentation" fund, they, by requirement of the General Assembly, necessarily pledge themselves to contribute something every year, to each of these Boards or agencies; and for these churches to refuse so to do after taking such a pledge, is simply dishonesty and fraud; and for the larger and stronger churches, through whose influence, or at least by whose sanction, in the Assembly, this necessity is placed upon the weaker ones, for the stronger not to do what they compel the weaker ones to do, is shameful and outrageous. But, if there were no constraint or compulsion placed upon any churches, yet, each one, weak or strong, should give something, even according to its ability, to all these objects, and

should do it gladly. Which one of our benevolent and missionary agencies is unessential, unnecessary, or unworthy, and should not be supported? Surely, with the great majority of earth's inhabitants still in heathenish darkness, and with the Master's last command ever ringing in our ears: "Go ye into all the world and preach the Gospel to every creature," none dare slight "Foreign Missions." And, as our own land is a part of the world, and in many portions of the West there is the utterest poverty and spiritual destitution, while farther East many feeble folk need aid in supporting the ordinances; and since in the South, the six or seven millions from whom the shackles of slavery have recently fallen, or been stricken, need to be made free with that liberty wherewith Christ maketh his people free; surely, with these wide-open doors among our own countrymen on every side, neither "Home Missions," nor "Sustentation," nor the "Freedmen's" cause dare be neglected. And, then, in all those destitute communities they need not only the Gospel and the missionary, but need as well the sanctuary wherein the missionary may

gather the people and proclaim the glad tidings. Hence, the cause of "Church Election," also, is of the utmost importance. Again, in view of the great demand and need of a thorough Christian education—an education developing the moral and religious nature as well as the intellect—for the sons and daughters of the Church, especially for the young men who shall have to become the pastors and missionaries of the future Church, in view of this urgent demand and need, the church must establish, endow, and equip her own educational institutions, and must, in keeping with the Divine plan, render aid to those who are preparing for the ministerial office and need such aid. In other words, the "Board of Aid for Academies and Colleges," and that of "Education" must be supported, or the Church will suffer great loss. But, if young men, during their preparatory studies, are to be aided; and if, during their active ministerial service, they are to receive support, will it ever do for the Church to leave them or their families uncared for, when they have worn themselves out in the service, or have become disabled by disease? No! that would be an

everlasting disgrace to the Church. A humane person, Christian or heathen, will not turn out, and leave unfed and uncared for, a horse, an ox, or an ass, that has been worn out in his service. Dare, then, the Church neglect her worn-out veterans or their families? That is to say, dare the "Board of Relief" be slighted as unworthy of a contribution? Once more, in view of the mighty influence of the press of to-day, since it is used so largely and perniciously by "the world, the flesh, and the devil," must not the Church, by all means, "lay hands on it," and "ordain" it to preach the Gospel? Does it not behoove the Church to use this mighty agent to supply a literature, pure in character, and beneficial in influence? In other words, dare the good work of the "Board of Publication" be ignored or disparaged?

No, no; not one of these nine agencies should fail to receive the support of every congregation; they are all needed in our Zion, and are very important factors in the great enterprise of lengthening her cords and strengthening her stakes. As was written in the *Princeton Review* a few years ago, "In order that the great



work of enlarging Christ's kingdom may be done in the most rapid and effectual manner, the Church has divided its great work and field into these different departments, and committed each to a body of its most trusted servants. Its Boards are its towers of strength. Important and valuable results have proved them to be agencies for well-directed Christian effort, unsurpassed in the history of any branch of the church of Christ." Such is to-day, and ever has been, the testimony of the best informed and most competent witnesses, as to the character and efficiency of these agencies, and the men in charge of them. The management and workings of all these agencies are carefully scrutinized every year by our highest church court, the General Assembly; and, if at any time any change of management or work is deemed advisable, the order is given, and the thing is done. So that continually all the Boards prosecute their business according to the judgment and wishes of the church at large, whose agents they are. If, sometimes, they be criticised adversely, let it not be wondered at; for, it is so easy to find fault, and

so natural and so enjoyable to some minds. Lack of information, however, on the part of the critic is generally the cause of these complaints. To illustrate: A complaining brother recently wrote to one of the church papers, urging that the "Board of Publication" ought to issue a "Child's Catechism"—that such a catechism, more simple than that of the Westminster divines, would be an excellent thing, and ought not to be neglected any longer. But, had he been informed, he would have known that the Board has been issuing exactly such a catechism for years, and up to the date of his complaint, had sold, or given away, just two million, two hundred and ninety thousand copies of the same! Again, at the last meeting of the General Assembly, an overture came from a Presbytery urging that the Publication Board ought to require its colporteurs to make regular reports, so and so. But, had the Presbytery, or any of its members, been acquainted with the rules and regulations of this Board, they would have known that its colporteurs always have made just such reports!

The following, from a recent issue of the

*St. Louis Evangelist*, is admirable, and worthy of notice in this connection: “When contributions are asked for the benevolent work of the Church, the stale accusation is still occasionally heard, and from professors of religion, that the funds are not faithfully handled, but are largely absorbed by agents, secretaries, treasurers, etc. This kind of talk ought not to be indulged in by any one with a conscience; for,

1. Those who throw out such hints do not know, and therefore they fly in the face of that charity which thinketh no evil.

2. When the facts are looked into, these charges are seen to be unfounded, and so they are no less than calumnious.

3. When church members are guilty of uttering such charges they simply join in the reckless hue and cry of the world and the devil, and probably with the same temper.

4. Even if there were some truth in what is thus said—a violent supposition—the only effect of saying it is to dry up the charities of those who give, and to diminish the actual work of benevolence among the needy and suffering.

5. Allowing the supposition that some little

of the money is carelessly spent, or injudiciously applied, this is only to make the work of a piece with all human instrumentalities, in the family, in the state, and in all societies. There is more or less of waste wherever frail humanity puts its hand. But he who will not help, except where there is perfection in working, must look up to a world which he himself will never reach. [Probably this last expression is a little too strong, and should rather be, "which he himself may never reach."]

6. Nearer the perfection of that upper world than almost anything else of the kind on earth, are the wisdom, economy, and conscientious fidelity with which the charities of our church are handled."

These Boards are the agencies of our church at large, and, verily, they are her glory. And just as our general government, in case of war, must look to the respective loyal states for their aid in supplying the necessary means of warfare, so the church at large can do nothing towards carrying on her great work, save as the respective congregations under her banner furnish her with the necessary means; and,

every congregation that refuses to lend some aid, even its just quota, is disloyal to the flag. As the Rev. Dr. Thomas Murphy says, in his most excellent work on "Pastoral Theology," our church needs a more thorough concentration of her means upon these schemes that have been called into being, and are to be sustained, for her present and highest interest, and which represents her life and her energies. "All the authority of the church which we love, and to which we owe so much, presses upon us to comply with her appointment, and help to sustain the works of benevolence which she has established. It should therefore be regarded as a privilege to do something for each of these enterprises. It ought to be looked upon as a sacred duty that none of them should be ignored." And, it should here be added, that it should never be feared that so many calls for contributions—that much giving—will ever hurt any church. The colored brother put it quite well when he said he never knew of a church that "died from too much giving," and, that, if he ever should hear of one dying from that cause he would go to the

sanctuary where the departed had been in the habit of worshiping, and would preach its funeral sermon from the precious text: "Blessed am de dead dat die in de Lord!" No, let it not be imagined that the cultivation of the habit of giving, among Christians, to these benevolent and missionary objects will ever work to the detriment of their own local churches. On the contrary, doubtless, it is true, that "the testimony of all experience is, that instead of curtailing their gifts to their own churches, Christians become more liberal to it as their sympathies are drawn out to the wants of the world beyond;" and, "there could be no worse policy for any one to pursue than to countenance the withholding of contributions from missionary and other similar objects, lest it might interfere with the revenues of his own church. The Lord will not bless such a people"—such as cultivate a narrow and selfish spirit—"but, his frown will rest upon them, even in their own church affairs." Churches are never so sure of being blessed themselves as when they are faithfully laboring and giving to bless others. "The true

gauge of a church's life and vitality," as Dr. John Hall says, "is found in what she is doing outside of herself." And, as Dr. A. T. Pier-son adds, "when we plead our poverty and weakness as a reason for the selfishness—mis-called 'charity' that 'begins at home,' and stays there—we are mistaking cause for consequence. It is our apathy toward the perishing that keeps our vitality low and weak. Nothing is needed by such weak churches so much as that unselfish passion for souls that re-acts upon ourselves; the heart that vigorously drives blood to the fingers' ends will beat full and strong at the centre. Our Lord's last commandment was significantly coupled with a last promise, and only so far as that command is obeyed is that promise enjoyed. The witness of history is loud and clear. In every age Christ's presence with his people has been in exact proportion to their missionary activity."

## CHAPTER IV.

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### GENERAL UNSATISFACTORY CONDITION OF CHURCH FINANCES.

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*FOURTH POINT:—In most churches there is not a sufficient amount of money cast into the treasury for the proper support of the Gospel at home.*

Will any one deny this? Many most competent witnesses could be secured to testify in support of this statement. The testimony of but one will be introduced, however—that of the Rev. Dwight Spencer, who has written an interesting tract on the subject. He says: “It would probably be no exaggeration to say that three quarters of our churches find it difficult to raise their current expenses.” “In most instances there is almost always a deficiency.” Nothing need be said by way of confirmation or illustration of this point, for proofs and illustrations may be seen on all hands. Alas! too many understand all about it, and could



give proofs and illustrations *ad nauseam, et aī infinitum.*

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*FIFTH POINT:—This insufficiency of funds in the treasury for the wants of the local church is very embarrassing,—aye, has a very pernicious influence.*

This point scarcely can need argument or amplification any more than the previous one. As many witnesses could be secured to testify to, and explain, the perniciousness of this lack of sufficient funds as could have been secured to bear witness to the fact of the actual existence of such a lack. But, as we produced the testimony of but one witness as to the fact of common deficiencies, so we will here give the testimony merely of the same witness as to the pernicious effect thereof: "These deficiencies," he says, "have to be made up by a few, and often by those who can least afford it. They give, but do it unwillingly ; their hearts are troubled, their spiritual growth is impeded, and, in some instances, they turn their backs upon the church and religion altogether. Meanwhile, the church's bills falling due, from time to time, cannot be paid until the end of

the year, and not always then; and the persons holding them are put to no little inconvenience, and come at length (some of them) to look upon the cause of Christ with utter contempt. There are many places where the church has lost its power for good"—simply because of bad financiering; "for business men will look on and say: 'If Christianity is so loose in the management of its temporal affairs, if it can tolerate meanness and dishonesty, we want nothing to do with it.'" Careless, loose, mean, methods of church financiering are certainly very unfortunate, and disastrous! Surely, this is an evil under the sun, and it is very great!

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*SIXTH POINT:—There is by no means enough money cast into our church treasuries for the proper support of her great benevolent and missionary agencies.*

All these agencies are continually cramped and crippled for want of funds. Just now the financial embarrassment of most of them is unusually great and especially reproachful. Great and effectual doors are constantly opening up before them; but the necessary funds

are not contributed to enable them to enter in and set up their banner in the name of the Lord. Many, in various lands, are crying, "come over and help us;" multitudes are famishing and going down to death for want of the bread of life; and brave men and women would gladly go to their relief; and the noble men of our Boards, who muster, commission, equip and supply the laborers, long to send out the volunteers to "rescue the perishing and care for the dying;" but the churches do not properly heed these loud and urgent calls; their contributions are far too few, and far too small, to meet the demands of the times. What a reproach that Christ's cause is thus allowed to suffer! Surely, his people forget that their Master hears these calls for help, these cries of the perishing, and anxiously watches to see "how people cast money into the treasury."

## CHAPTER V.

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### CAUSES OF THE GENERAL UNSATISFACTORY CONDITION OF CHURCH FINANCES.

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*SEVENTH POINT:—One cause of the general unsatisfactory condition of church finances, as they pertain to the support of the Gospel at home, can generally be traced to those officers whose special duty it is to look after these finances.*

Undoubtedly, lack of proper interest and management on the part of these officers will be found to be the chief cause of these deficiencies and embarrassments, in many cases. Some congregations have a “Board of Trustees” to manage their finances so far as they pertain to the support of the Gospel at home; some commit this work to the “elders;” some to the “deacons;” some to a “committee of women”—and we have known cases where the women were decidedly the *best men* for the business; and some congregations commit all this work to—well, it would seem, to “the

man in the moon," or some other far-off, or far-up, foreigner, who never gets down to this earthly sphere of action. Now, if those officers to whom this matter is committed—whatever, or whoever they be, or be called—fail to realize that there is *work* for them to do, and that they must get down to it, their mere election or appointment to the office, and their bearing of the name, simply, will not keep the finances in the proper shape. For their sinful neglect of this important matter, which is the cause of so much embarrassment, trouble, and inefficiency in the church, they surely will yet be "brought into judgment."

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*EIGHTH POINT:—One cause of the general unsatisfactory condition of church finances, as they pertain to her benevolent and missionary agencies, is often, ayé, generally, traceable to the ministry.*

Are there not pulpits, indeed, many of them, where the "oracle" as to this subject of giving seems almost, if not quite dumb; from which scarcely ever a sentence, and never a sermon, is proclaimed concerning the necessity of giving, and concerning these charitable agencies;

from which there is never any fair presentation of the nature of their work, and the extent of their needs? And wherever this can be said of the pulpit, what need be expected of the people? They need not be expected to give much, if any. If, as Dr. Pierson says, "the bulk of Christian disciples are as ignorant of God's campaign amid the tottering walls of heathendom and popedom as though the war of the ages were in progress on another planet," they need not be blamed so much for not contributing of their means to aid in carrying on that war of which they know nothing; the ministry rather, is to blame for the gross ignorance of their people and their consequent failure in this matter of giving. In regard to this point, or law, of ministerial responsibility and blame, we can cite a decision of the Supreme Court of the United States, or, rather, the opinion of one of the judges of that High Court; for we heard Judge Strong say at the General Assembly at Springfield, Ill., in 1882, that, if the ministers would only present the claims of our benevolent and missionary boards,—if they would only explain their work, and their wants,

and ask the people to contribute to them, the people would always respond and give. The responsibility and blame for the great lack in benevolent and missionary contributions,—the innumerable blanks in the General Assembly statistical reports—has repeatedly, and long, been charged to the ministry, and doubtless with good reason. At least the first minister who ever faithfully presented these claims, and utterly failed to get any response from the people, is yet to be heard from.

Recently a writer in the *Interior*, after reiterating this charge against the ministry, said: "If the General Assembly would get the preachers by the ears, instead of the Churches, the problem of systematic beneficence would be solved," all the benevolent and missionary agencies would be remembered and would receive quite enough. But, the writer should have known, that the Assembly has had the "preachers by the ears," lo! these many years, has been saying, repeatedly, that they must do their duty, instruct the people in regard to these agencies, and give them an opportunity to contribute to all of them. The persistency

with which so many of the good brethren continue to disregard the pulling, to disobey the repeated recommendations, and injunctions of their highest Church court, certainly, is not to their credit, and they ought to "reconsider" and change their conduct in this matter.

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*NINTH POINT:—Another cause of the general unsatisfactory condition of the Church finances, both as pertaining to the needs at home and abroad, is traceable to the people.*

The great trouble with them, to state it in Scriptural language, is, "the love of money, the root of all evil." Unmistakably, this is one great cause; the "root," of this "financial evil, this lack of sufficient offerings for the Lord's treasury." "Oh, if you only knew how it hurts me to give, you would not ask me!" exclaimed one when solicited to give something for some Church work. Yes, how hard it is for many to part with the "almighty dollar!" How hard to bid adieu, a last farewell, to that around which the affections have long been entwined, on which the heart has long been doting! To give up money, to some, is to give up all. It is like



parting with their life blood. Unregenerated human nature abhors the idea of giving anything for Church or benevolent purposes; and the Christian that is imperfectly transformed, and poorly developed spiritually, rebels at the thought; says, "I object to giving very much anyhow. It is hard to see Christ's cause suffer, to be sure, and to turn a deaf ear to the Macedonian cries for help, but oh, it is harder to give up this precious stuff!" Just so it is with some; with others it is much the same, if not quite so bad, and so the Lord's treasury receives not the needed funds.



## CHAPTER VI.

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### WHAT IS NEEDED TO BETTER THE CONDITION OF CHURCH FINANCES.

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*TENTH POINT:—One thing needed to better the condition of Church finances is that the office bearers, both those who manage the finances as they pertain to the wants at home, and the ministers and other officers, who are responsible for the management of the benevolent and missionary work, more fully appreciate their responsibility, and more faithfully and conscientiously meet the requirements, and perform the duties, of their respective offices.*

As to the support of the Gospel at home, let the Trustees, or whatever officers are charged with the care of the “temporalities,” but realize their responsibilities, and faithfully give themselves to their official work, and the finances, as they pertain to the wants of the local Churches, will assume quite a different condition. All congregations, especially their officers, ought to recognize, and act consistently

with, the fact that "business is business," in Church matters as well as anywhere else. "Let all things be done decently and in order," is a Scriptural injunction especially pertinent and applicable here. If the officers in charge of the Church finances will but adopt the business principles and ways that wise business men adopt in their personal financial business, better, vastly better, will it be for the Church; one great cause of their financial deficiencies, and the consequent embarrassments and reproach will be gone forever. "Business," order, system, promptness is required to secure success everywhere, and nowhere is it more necessary and important than in the Church, in the Lord's affairs. Verily, "the merchant who conducts his business in a careless, irregular manner, fails. The mechanic who has not 'a place for everything and everything in its place,' seldom attains skill in his department of labor. The agriculturist who has no method in cultivating the soil, is likely to 'beg in harvest and have nothing.' In the smallest matter we insist upon some regular plan, and, in proportion as our schemes, or duties, rise in

importance, the obligations of order increase. How unreasonable then that, in the great work of Church financiering, and religious beneficence, we should allow everything to be done in a confused and accidental way!" It ought not so to be, as is now too generally the case. For example, it should not be allowed, that a financial obligation of a member, toward the Church, should be less binding, or less exactly and promptly met, than his financial obligation to the merchant, or the butcher. And, every financial obligation of the Church to any party, it ought to be understood, must always be met fully and promptly.

Then, as to the benevolent and missionary agencies of the Church, let the sessions, elders and ministers, especially the latter, properly appreciate these agencies, and their own responsibility in relation to them; let them properly magnify the importance of these causes, let them urge their people to take an interest in them, and to give to them, and assuredly the treasuries will be much replenished, the embarrassments of these agencies will vanish, their work will be accelerated and

augmented, and God will be greatly glorified thereby.

Some years ago, when our Church dispensed with all soliciting agents, she committed to the sessions, more especially to the ministers, the entire duty and responsibility of presenting to their charges the claims of these agencies. And, at sundry times and in divers manners, have General Assemblies, Synods, and Presbyteries spoken to the elders and ministers, insisting that they must instruct their congregations as to the importance and wants of these causes, and give them an opportunity to contribute to each; and, what is now needed is, that these pastors and rulers of the people "perform the doing of it," obey these injunctions, which they have no manner of right to disobey. If universally, or even generally, they would but act in keeping with these injunctions, and consistently with the great and pressing demands of the Church and of the times, there would be a great change for the better in the supply of funds for all these important agencies. How any of God's servants can fail to be interested in these great and good

causes, and can neglect their duty towards them, is hard to understand, and we would not venture to explain it. We would here say, however, that the late lamented Samuel J. Wilson, D. D., LL. D., in addressing our class once at the seminary said, that the reason why so many ministers refuse to present to their Churches, the claims of these benevolent and missionary agencies was, that they "feared contributing to them might interfere with the payment of their own salaries!" Can this be the cause? Such really would not be the consequence, if we argued correctly in the latter part of Chapter III. But, suppose there might be possible danger of some such interference, should any of Christ's servants permit such unworthy and selfish considerations and fears to swerve them from duty? Will a man, because of supposed interference with his salary, turn a deaf ear, not only to the injunctions of his Church courts, but to the pitiful cries of the perishing heathen, and of the suffering saints, for whom his Lord gave even himself a ransom? If so, then, of him may it be said:

“Though in the sacred place he stands,  
Uplifting consecrated hands,  
Unworthy are his lips to tell  
Of Jesus’ martyr-miracle;  
Thy miracle of life and death,  
Thou holy one of Nazareth!”

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*ELEVENTH POINT:—Another thing needed, in order that the condition of church finances may be bettered, is that God’s people renounce the notions and ways of the world, as to the “chief end of man,” and the use of money, and adopt true and worthy notions and ways in regard thereto.*

“The chief end of man,” according to the common notion to-day, seems to be, “to accumulate money—to hoard it.” Among those thoroughly imbued with the prevailing sentiment of these times, everything is set to the tune of money. Revising the Songs of Solomon, they would say: “Money is the principal thing; therefore, with all thy getting, get money;” and they would add a line, thus: “Care not for the manner of the getting, only get it, and keep it.”

Surely, in order that the Lord’s treasury may receive a sufficiency, and the church finances may

be put in a better condition, and kept so, it is needed that Christians renounce these false and pernicious notions of the age, and adopt truer and nobler principles and ways. Whatever others may say and do, Christians ought to recognize the fact, and ought to act consistently therewith, that "man's chief end is to glorify God," and that they are to glorify him with their money as with all other talents. They must recognize the fact that they themselves are "not their own, but have been bought with a price;" that all they have has been given them, in order that they might use it for God and the glory of his name; and that they must not love money save for the good they can do with it. Christians must not forget that, according to God's Book, "covetousness is idolatry," and they must shun it as much as men generally shun the cholera, or any deadly disease. They should remember, too, that, as many have been saying of late, covetousness is the great sin of the Church of to-day. One of the bishops of the M. E. Church, at all events one of their most eminent divines—if we mistake not he was one of the bishops—proclaimed,



not long ago, that "more persons will go to hell from the Methodist Church, because of covetousness, than because of all other sins;" and, perhaps, as to all other churches we might write under that charge, "ditto." One of our Presbyterian bishops, at the last meeting of the Synod of Ohio, urged that just now the Church needs, above all things else, to make special efforts to check and remove covetousness; for, he exclaimed: "While intemperance may be said to be slaying its thousands, covetousness is slaying its ten thousands!" The facts, to say the least, are alarming, exceedingly so. We do not overlook or ignore the fact that there have been all these years, and are now, some Christians among us, whose ideas as to the "chief end of man," and whose practice as to the use of money are quite different from those which commonly prevail. There are those whose ideas and practice, in this matter, are true and praiseworthy. The late Rev. Dr. C. C. Beatty, of Steubenville, Ohio, may be named as a worthy specimen and illustration. In '78 I had the privilege of conducting him, in his feebleness and blindness, from the Theological

Seminary, at Allegheny, to the Pittsburgh depot, when he was on his way to New York City to transact certain financial business. As we walked along, he spoke of the recent death of an attorney at Steubenville, whom he had selected to settle his estate when he should be called away. "But, then," he said, "that will not be so much of a matter, for I have always thought that, as far as possible, I would like to be the administrator of my own estate, and executor of my own will." And in whose interests he endeavored to administer his estate is learned from a remarkable paper which he had drawn up and adopted in the year 1851, when he was in the prime of life, and which was discovered among his papers soon after his death. It should be here said, that previous to that time—'51—he had been giving to the Lord one-tenth of his income. The principal part of the paper is as follows: "All that I possess was received from God. He has most surprisingly prospered me in worldly circumstances above my expectations or wishes. I am but his steward; with myself and mine I desire to glorify him. An increase of my property is not

desirable. Resolution and effort are necessary to prevent this. For this purpose I adopt the following paper, and I trust that God will help me to follow it." Then he resolved that his property should not be permitted to exceed \$70,000; all else coming into his possession to be held as transient funds; and he concluded his vow thus: "Every spring and fall all surplus funds, over and above a mere living and necessary repairs, shall be sacredly consecrated to charitable and religious purposes, and be paid over without delay, excuse, or evasion. The Lord help me to keep this resolution. For the accomplishment of all this, my only hope and help is in the special grace of God, the Holy Spirit to enable me to do it; and to God alone be all the praise." And in accordance with these resolutions he acted during the remainder of his life, about thirty years. Mark, he did not desire that money should not come into his possession. He sought to make money, and did make a great deal of it, having peculiar financial ability; but he desired and determined that money should not remain in his possession; should not accumulate on his hands; he desired

his hands to be a channel through which it should pass on missions of love, to "charitable and religious purposes;" and hundreds of thousands of dollars did thus pass through his hands.

And there have been, and still are, many others of like spirit and consecration. Dodge, and Morgan, and McCormick, and others, of whom the world was not worthy, have recently gone to their reward—aye, and an exceeding great reward it is that awaits those who consecrate their money, to benevolent and Christian work. "Make to yourselves friends of the mammon of unrighteousness that when ye fail they may receive you into everlasting habitations," saith the Lord. As one well remarks in this passage: "Money will not purchase our entrance into Heaven. Nothing can do that but the work of Christ; but the money which out of love to Christ we give to his people and his cause will secure that we shall be received in Heaven by those whom we have been the means of benefiting. As we enter they will take us by the hand and lead us up to him that sitteth on the throne, saying, This

is he whose efforts and whose gifts were, under thee, the means of our being here; let it be done unto him as unto the man whom the King delighteth to honor." Notwithstanding covetousness so generally prevails, yet, verily, there have been and still are, bright and shining lights of a better spirit, and a better way, that ought to lead to their general adoption. There perhaps never was a time when zealous, large hearted men devised more liberal things than some few men of our own times. One day we read of one generous man giving one hundred thousand dollars to a Christian institution of learning; another day we read of a second giving twice that much for a like purpose; again, we read of a prince in Israel building entirely of his own means a fine church, costing thirty or forty thousand dollars, for a needy neighborhood; again, we read of one casting one hundred thousand dollars into the treasury for Foreign Missions; another day we read of some one else distributing his charities somewhat, and casting into the treasury twenty-five thousand dollars for one good cause, the same amount for another; ten

thousand for this one, that one, and another; and five thousand for each of several other causes. Then again, we frequently hear of other gifts, smaller in one sense, but larger in another sense, and most precious in the Lord's sight, for they are as the gift of the poor widow, who, in her poverty, cast in "all that she had, even all her living."

The good widow, of whom the late Dr. Dickson, secretary of our Board of Home Missions, frequently spoke, will serve as an example. During our late civil war, the evening before a bloody battle, the commander of a regiment, or a company, solemnly said to his men: "Doubtless, we will have a fierce encounter to-morrow; the most of us may fall; if any of you would like to send some memento to loved ones at home, send it to-night." So one brave, good man, sent a gold coin, two dollars and a half, to his wife in the mountains of Pennsylvania. The next day he was among the slain. His wife was left with several small children, and with scarcely any means for their support. After the war closed she received a small pension, and with that assistance

she managed to support her family; yes, and also endeavored always to contribute something toward the support of the Gospel, both at home and abroad. On Saturday evening, or Sabbath morning, before a collection was to be taken for any of the benevolent agencies of the Presbyterian church, to which she belonged, she and her children were in the habit of making an estimate of how much they could give, for giving was a part of their religion, and they felt that it was "more blessed to give than to receive." One very cold winter, when much fuel and clothing were needed, and she was really unable to procure a sufficient supply, with much sorrow she and her children went to the house of God at the appointed hour on Sabbath morning, feeling that for once they would have to forego the privilege and pleasure of contributing to the Board of Home Missions, for that was the cause to be remembered that day. Hard, indeed, did it seem to her to be deprived of such a privilege; and she felt it to be beyond endurance. She could contribute nothing on the Sabbath with the rest of the congregation, for she had nothing; but on

reaching home, she goes to a little drawer in the bureau and takes out that gold coin, so dear to heart, the last memento of her cherished husband, and as the minister passed her humble home the next morning, she comes out and giving him the two and a half dollars—which she thought a very small amount for even such a one as her to give—she says: “Take it as a memento for Christ.” Never, perhaps, did Christian women do more for benevolence and missions, than many worthy mothers, and wives and daughters, of to-day. Never before, perhaps, did boys and girls in Zion give more to Christ’s cause than many in the churches and Sabbath-schools and mission bands of these times. Nothing is more commendable and inspiring than the tender interest and great zeal that some of the youth manifest, these days, in laboring and giving to promote the interests of Christ’s cause and to build up his kingdom. Think, for example, of that little Philadelphia maid of seven years, whom Dr. Mutchmore delights to honor. She was the daughter of poor parents. She and her mother, a few years ago, had been in



the habit of coming to Dr. Mutchmore's church in the evening and taking their places under the gallery; for she said, "we cannot sit with the fine people you have here in the morning." Finally she desired to unite with the church. She, with her mother, meets the session; but the mother said to the pastor that she had brought the little girl to him to see if he could not persuade her out of the notion of uniting with the church, and when he asked why she should be persuaded out of the notion, the mother's answer was that she was too young. After several questions had been put to her by the session, one of the elders asked, "Do you not think you could wait a little while?" And she answered, "No; I do not think I could, for Jesus Christ said, 'suffer little children to come unto me,' and nobody calls me a little child, and I think I must be bigger than those children he took in his arms and blessed." And then the good pastor said to the session: "If you cannot receive this child, I think I will take her myself." And he received her. And then afterwards she brought in her father and mother, for they had been without the fold.

Some months afterwards her health failed. And one Sabbath after her pastor returned from his summer vacation, he was summoned to visit her. He found her dying. He prayed with her; and, he says, "She led me nearer to the throne of God than I ever was before." When he was about to say good-bye, and leave her, she requested her mother to bring her money, and all the money ever the child had, four dollars and twenty-one cents, all in small coins, was put into her hands. Then reaching out her thin hand to her pastor, she said: "I want you to promise me that you will take this money and build with it a church for poor people like we are." And when the answer came: "This is not enough to build a church," she said, "then I will pray for you." So her pastor kneeled down by her bed-side, and in the simplicity and faith of her childlike notion, she entreated God to give him grace to build a church with that money. And no wonder that, as he says, he "promised her that the church should be built." And by and by, with no other funds than that to start with, the church was begun, and finally was completed,

and was called "The Memorial Church" of Philadelphia, in honor of her and her gift; and within its walls hundreds have been gathered to hear of, and some have always been led to believe in, him whom now she worships in the upper sanctuary, where doubtless she is deemed worthy to sit down with the finest and the best of the glorified throng.

Yes, there are noble, consecrated, generous-hearted, and liberal-<sup>and</sup>~~heart~~ed ones, even in this age, among the men, among the women, and among the children of the church. In the the midst of the prevailing idolatry of covetousness, God doubtless has reserved in Israel some thousands who have not bowed the knee to the money god, and whose <sup>e</sup>m~~y~~ mouths have not kissed him. We must conclude this; we must be thankful, and must praise God for it; and we must hope and pray for an increase in the number of such worthy Christians, and for a decrease in the number of the idolaters; for there are only enough of the fully consecrated, generous and worthy ones to serve as examples and to enable us by contrast to see more clearly and understand more fully the worldli-

ness, and false notions and ways of the masses of Christian professors. When worldliness and covetousness are less common in the church, and true notions as to Christian consecration, and the use of money, are adopted, one of the things most needed to better the condition of church finances will be attained.

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*TWELFTH POINT:—Again, in order that church finances may be put in a better condition, and kept so, it is needed that God's people generally be more thoroughly instructed in what the Scriptures teach, and more thoroughly trained in the Scriptural principles and ways concerning this matter of giving.*

An earnest Christian gentleman, it is said, pointing to a certain brother, addressed his pastor as follows: "Why is that man such a mean giver? He hates to part with a cent, no matter how good the object; yet he is well off, and has a liberal income. He is all wrong on this subject of giving, but why is it that he gives so little and feels so badly over even that little?" Some one commenting on this, remarks: "Every person knows more than one such 'mean giver'; and some know where they

are as plentiful as frogs in a marsh, and about like frogs in croaking over 'so many calls for money.' " "Now, the question is," adds he who relates the incident, "why are there so many such mean givers?" and, he says, "we answer, without hesitation, because they have not been properly instructed and trained in the principles of Christian giving as a part of Christian life." And well does he add: "Proper instruction is necessary, from the pulpit, in the Sunday-school, and in the family; but, in a majority of cases, pastors, teachers and parents wholly neglect this subject, or give it very partial attention."

Surely, in these times especially of active, aggressive work and warfare, and of such large demands for the "sinews of war," he who "sits over against the treasury, and beholds how people cast money into the treasury," frowns upon those who, by withholding Scriptural instruction, are largely responsible for the multiplicity of such "mean givers." Parents and Sabbath-school teachers certainly ought more faithfully to instruct those committed to their care, concerning Bible truths

and principles bearing on this Christian duty of giving; and, assuredly, ministers ought, on this as on all subjects, to “preach the preaching that God gives them;” ought to speak on this important subject even as God has spoken in his Holy Book; and therein he has spoken frequently, clearly, and emphatically; aye, has given “precept upon precept, precept upon precept, line upon line, line upon line, here a little and there a little.” For example, the following, and many other such words, has God spoken: “Remember the words of the Lord Jesus, how he said, It is more blessed to give than to receive.”—Acts xx. 35. “Ye know the grace of our Lord Jesus Christ, that though he was rich, yet for your sakes, he became poor, that ye through his poverty might be rich.”—II. Cor. viii. 9. “Inasmuch as ye have done it unto the least of these, my brethren, ye have done it unto me.”—Matt. xxv. 40. “Inasmuch as ye did it not unto one of the least of these, ye did it not unto me.”—Matt. xxv. 45. “Every man shall give as he is able, according to the blessing of the Lord thy God which he hath given thee.”—

Deut. xvi. 17. "Upon the first day of the week, let every one of you lay by him in store as God hath prospered him."—I. Cor. xvi. 2. "Thy silver and thy gold is mine."—I. Kings, xx. 3. "Bring an offering and come into his courts."—Ps. xcvi. 8. "Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver."—II. Cor. ix. 7. "All the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the Lord's; it is holy unto the Lord. \* \* \* And concerning the tithe of the herd, or of the flock, the tenth shall be holy unto the Lord."—Lev. xxvii. 30-32. "Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse, for ye have robbed me, even this whole nation."—Mal. iii. 8, 9. "There is that scattereth and yet increaseth; and there is that withholdeth more than is meet, but it tendeth to poverty. The liberal soul shall be made fat: and he that watereth shall be watered also himself."—Prov. xi. 24, 25. "He which soweth sparingly shall reap

also sparingly; and he which soweth bountifully shall reap also bountifully.”—II. Cor. ix. 6. “Honor the Lord with thy substance, and with the first fruits of all thine increase: so shall thy barns be filled with plenty, and thy presses shall burst out with new wine.”—Prov. iii. 9, 10. “Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.”—Mal. iii. 10.

Now, in these Bible words, may be discovered the *true and right way, or system of “church finance.”* But, it seems, “few there be that find it;” on this right way we see only “here and there a traveler,” while on the wrong way “thousands walk together there.”

“Understandest thou what thou readest?” asked Philip of the Ethiopian as he beheld him reading the Prophet Isaiah. “How can I, except some man guide me?” was the answer. So now, reader, we ask: “Understandest thou what you have just been reading from Christ,



the Prophets, and the Apostles?" If you answer, "How can I, except some man guide me?" then, we beseech you, hearken, and in the following chapters we will endeavor to make plain to you the sacred words; will try to state distinctly, explain, and emphasize, the most important teachings thereof; and those teachings will constitute the remaining "Points" of our subject.



## CHAPTER VII.

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WHO SHOULD GIVE; AND WHEN; OR, HOW  
FREQUENTLY.

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*THIRTEENTH POINT:—As to who should give, “every one,” says Moses: “every one of you,” says Paul.*

No one is excepted. All must give something, according to the Bible rule. Here we will adopt the words of another, who pertinently says: “It is a distinguishing characteristic of the Gospel, that it magnifies the individual. Before Christ, men had been touched in masses; but the Gospel quickened individual hearts. Making the individual the unit, it seeks to permeate the mass through its influence upon the integers. \* \* \* This being the case, it will follow that religious duties belong to the individual more than to the society or family. No priest can officiate for his people, nor no father for his children. The Gospel knows nothing about such vicarious service. Each one must

give an account for himself. Through neglect of this teaching, our church finances have fallen into disorder. Instead of receiving support from 'every one' of its members, the church has relied upon the contributions of the few. Take any one of our churches and it will be found that only about one in five is a regular contributor to its funds. The father gives for the entire family, and often for the families of sons and sons-in-law." And, indeed, "embarrassed finances is not the only evil resulting from this departure from the Divine Word. We have already seen that the Gospel seeks the development of the individual. This can only be done as every member of the Church is made to feel his individual responsibility, and to engage actively in the discharge of the duties growing out of it. So that when a husband gives for his wife, or a father for his children, he helps to dwarf their spiritual lives and prevents that fulness and roundness of Christian character contemplated by the Gospel. As it is individual believing that first wakens the new life in the soul, so it is by individual working and individual giving that

life is to be promoted and the full stature of a perfect man in Christ Jesus at last attained.”

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*FOURTEENTH POINT:—As to the time or frequency of giving, “On the first day of the week” is the Divine direction.*

Do not subscribe so much to be paid yearly, or quarterly, or even monthly, Paul would say, but pay it weekly; or at least lay by the weekly quota, set it aside each week, even if you should wait until several weekly contributions have accumulated before you cast them into the treasury. The “envelope system,” which is now being extensively adopted, and which provides for all the members casting their contributions into the Lord’s treasury each Sabbath, or at all events, each month, fully conforms to this injunction of Paul, and is certainly an excellent plan. Indeed, “it is interesting to note that upon practical matters, the teachings of the Spirit so uniformly agree with common sense. It is easier to make up a large amount in small sums than to pay it all at once.” “By making our contributions for the Lord’s service weekly,

a handsome amount would be contributed during the year without inconvenience. On the contrary, if the subscription is allowed to run to the end of the year, or quarter, all thought of paying it is put off until it is fully due,"—and, perhaps, a good deal longer than that—"and then the person finds it difficult to make up the amount, and in doing so often feels burdened and grieved. What ought to have been a part of his weekly service, and an actual delight, if left to the end of the year, is looked upon as the payment of a debt, for which he has no tangible equivalent." Better, vastly better, than the now common plan, is this Bible way of weekly giving, or paying rather, for what the people cast into the Lord's treasury—especially that for the support of their own church,—is not a gift but the payment of a debt. If it is objected to the plan of weekly payments that it is difficult always to procure and pay the exact weekly amount, it is sufficient to answer that people can go to a theater, a skating rink, or a show,—some can go once a week, or almost every night—and can always arrange to have the exact amount of change for

admittance, or can get their bills changed; and when Christian people learn to take as much interest in preparing for meeting the financial demands of God's house and ordinances, as is taken for preparing for the demands of places of amusement, there will be no difficulty in adjusting this little matter, so that "on the first day of the week," they can always cast into the treasury what they owe to the Lord.

A few years ago when I first met with the "Mission Band," at Pleasant Hill, Mo., where I pleasantly spent the first three and a half years after my ordination to the ministry, I was asked by the good woman in charge to talk awhile to the children; and I spoke to them of the privilege of doing something for the Master's cause, and presented examples and illustrations of the great good accomplished by money given by little children. Then their president called for their contributions, and as the plate was passed around, a little boy who had become interested but had nothing to give, at least not so much as he thought he ought to give, leaned over and said to his neighbor: "I wish I had my other vest on."

“Why, Charlie, do you wish you had your other vest on?” he was asked; and he answered, “because I have fifty cents in its pocket, and, if I had it, I would give it all.” Now, the little boy could be excused, at least for that once. But let Christian people take proper interest in the ordinances of God’s house; let them exercise forethought and prepare for the financial demands thereof—let them learn, when going to church, always to put their “other vest on,” and all will be well and satisfactory and there will be no trouble in meeting the weekly requirement.



## CHAPTER VIII.

### THE MANNER OF GIVING.

*FIFTEENTH POINT:—All giving should be as unto the Lord, and expressive of love and gratitude to Him for giving even Himself a ransom for us.*

When the church at home is in need of money—and it always needs more or less—it should be understood that it is the Lord Christ and his cause that is in need; when the church needs funds to prosecute the work abroad—and when does it not?—it should be remembered that it is Christ and his cause that is in need; and, the mere existence of any such need is a call from Christ for our aid and gifts. In every call of the heathen, “come over and help us,” in every cry of the needy saints, for assistance, in the appeals of every true object of charity, Christians should recognize the voice of their crucified Lord and Savior, and surely they should respond with



their best gifts, giving as unto him direct, knowing that he will receive and acknowledge, and reward it as unto him; for, at that last great day, when every one "shall be judged according to the deeds done in the body," then shall the King say unto those on his right hand, "come ye blessed of my father, inherit the kingdom prepared for you from the foundation of the world; for I was an hungered and ye gave me meat, I was thirsty and ye gave me drink. \* \* \* Then shall the righteous answer him saying, When saw we thee an hungered and fed thee? or thirsty and gave thee drink? \* \* \* And the King shall answer and say unto them, Verily I say unto you, inasmuch as ye have done it unto one of the least of these, my brethren, ye have done it unto me;" while to those on his left hand he shall say: "Depart from me, ye cursed, into everlasting fire, prepared for the devil and his angels; for I was an hungered and ye gave me no meat; I was thirsty and ye gave me no drink. \* \* \* Then shall they also answer him saying, Lord when saw we thee an hungered \* \* \* and did not minister unto

thee? Then shall he answer them saying, Verily, I say unto you, inasmuch as ye did it not unto one of the least of these ye did it not to me."—Matt. xxv. 34-45.

Oh, let these facts be properly considered, that all the financial calls of the church, at home and abroad, are calls from Christ, and that the gifts given thereto, or withheld therefrom, are really given or withheld from him, and will so be recognized and rewarded by him, and what a powerful motive they will be to incite to the duty of giving! Then, in addition to the proper consideration of these facts, let all that Christ has done, and given for his people, be remembered and rightly appreciated by them; thus let their gratitude be enkindled, and will they not delight to give expression thereof by their most liberal gifts? Will they not be stirred up to bring their offerings and cast them into the treasury until it is filled, and every want supplied? Thus the Apostle Paul, in urging the church at Corinth to give a generous contribution for the poor saints at Jerusalem, appealed to their sense of gratitude; reminded them of what

Christ had done for them. "Though he was rich," exclaimed the Apostle, "yet for your sakes he became poor, that ye, through his poverty might be rich." Yes, let Christians think on these things; let every church and every professor be aroused by the same appeal of the Apostle, and never refuse to give generously of their means—even to make great sacrifices, if needed, in order to advance the cause of him who so freely gave, and did so much for them. Let Christians ever remember that their Lord and Savior expects of them gifts expressive of, and commensurate with, their love and gratitude to him. Let them imagine their Savior addressing them in these words which Miss F. R. Havergal well represents him as speaking, and certainly their hearts will be touched, their gratitude will be aroused, and they will be incited to greater faithfulness in giving of their means to express their love, and to promote his cause:

"I gave my life for thee ;  
My precious blood I shed,  
That thou might'st ransomed be,  
And quickened from the dead.  
I gave, I gave my life for thee;  
What hast thou given for me?"

What answer, what answers would appear if those of every member of the average church were written truthfully and reported at the close of each of these stanzas? What a shameful record it would be!

“My Father’s house of light—  
    My glory-circled throne  
I left for earthly night,  
    For wandering sad and lone ;  
I left, I left it all to thee;  
    Hast thou left aught for me?  
  
I suffered much for thee,  
    More than thy tongue can tell,  
Of bitterest agony,  
    To rescue thee from hell ;  
I’ve borne, I’ve borne it all for thee ;  
    What hast thou borne for me?  
  
And I have brought to thee,  
    Down from my home above,  
Salvation full and free,  
    My pardon and my love ;  
I bring, I bring rich gifts to thee ;  
    What hast thou brought to me ?”

*SIXTEENTH POINT:—Again, as to the manner of giving, it should be remembered that, to conform to the Bible idea, it must be regarded and practiced as an act of worship.*

Because it is to be engaged in as an act of worship it is recommended as a Sabbath day's service. Because of the growing sentiment, throughout the church, on this subject these days, the General Assembly of the Presbyterian church, at its meeting in Cincinnati, last May, was overtured by many Presbyteries to amend our Directory of Worship in regard to this matter, so as to cause it to be more generally understood that giving is to be regarded and regularly engaged in as an act of worship. And, in view of these overtures, which it should be said really originated with the Assembly's Permanent Committee on Systematic Beneficence, the Assembly has submitted to a vote of the Presbyteries the question, whether an entire new chapter on "The Worship of God by Offerings" shall be added to our Directory of Worship. And, no doubt, the constitutional majority of our Presbyteries will answer, "Yes." The proposed new chapter is as follows:

1. In order that every member of the congregation may be trained to give of his substance systematically, and as the Lord hath prospered him, to promote the preaching of the Gospel in all the world and to every creature, according to the command of the Lord Jesus Christ, it is proper and very desirable that an opportunity be given for offerings by the congregation in this behalf every Lord's Day, and that, in accordance with the Scriptures, the bringing of such offerings be regarded as a solemn act of worship to Almighty God.

2. The proper order, both as to the particular service of the day, and the place in such service for receiving the offerings, may be left to the minister and session of the church; but that it may be a separate and specific act of worship, the minister should either precede or immediately follow the same with a brief prayer, invoking the blessing of God upon it, and devoting the offerings to his service.

3. The offerings received may be apportioned among the Boards of the church, and among other benevolent and Christian objects, under the supervision of the church session, in such proportion and upon such general plan as may, from time to time, be determined; but the specific designation by the giver of any offering to any given cause or causes, shall

always be respected, and the will of the donor carefully carried out.

4. It is the duty of every minister to cultivate the grace of liberal giving in his congregation, that every member thereof may offer according to his ability, whether it be much or little.

Surely, a becoming appreciation of these articles, and a general and hearty adoption of them, will be productive of much good, and will emphasize the Bible idea of giving as an act of worship. Without question this is the Bible idea of giving. When Jesus was born in Bethlehem of Judea "the Wise Men from the East," his first worshipers, on coming and beholding the young child, fell down and worshiped him, and "presented unto him gifts, gold, frankincense and myrrh." "Bring an offering and come into his courts," says the ninety-sixth Psalm. So the sweet singer of Israel did not look upon singing as the whole of worship; he recognized the presentation of offerings as a part. "Thy prayers and thine alms are come up for a memorial before God," said the angel that, in a vision, spoke to the devout Cornelius. So God and his angels do

not regard prayer as all of worship. Doing of alms, giving, comes up before them as a memorial and as a sweet smelling savour. This part of worship, giving, is as important, and is as well pleasing in God's sight, as any other part; but, indeed, it may not be the most popular part with most congregations and individuals. Many, very many, much prefer prayer; take more delight in saying, "Thy kingdom come," "Send forth thy Word into all the world," than in casting such offerings into the treasury as are necessary to send forth the word, and to hasten the coming of the kingdom. Many others, again, no doubt, much prefer the service of song,—would rather "sit and sing themselves away to everlasting bliss," than cast their coin into the treasury to save lost souls from death and enable them to sing the "song of Moses and the Lamb." It is an evil, and one exceedingly great, that from so many sanctuaries this part of worship, that of giving, has been so largely banished. From the beginning, wherever there was acceptable worship, it was not so; and the church must, if it would prosper, get



back to the old paths and the better way. "The very first act of worship," as one puts it, "recorded in the Bible, was in connection with an offering to the Lord. And, later, when Noah and his family had been preserved in the midst of a general destruction, we see him worshipping God in connection with an offering; and God was so well pleased with his worship that he promised never to destroy the earth again with a flood. With the institution of worship in the tabernacle, and later in the temple, it was expected of the worshipers that they would present themselves with an offering. Still later, when the temple had fallen out of repair, through the neglect of Athaliah and his sons, Jehoiada, the priest, had a chest placed near the altar of sacrifice into which the worshipers dropped their money for the repair of the house. Along side of the altar, on which the type of the lamb of God was offered, stood the chest for the offerings of the people, so that when their prayers were ascending to heaven, the ring of their shekels was heard before the altar, giving evidence of their sincerity and honesty. But we, in this age, have

largely divorced giving from worship. We have been trying to worship God in a different way from that which he has marked out for us."

To the public announcements for church services we now sometimes see, or hear, the attachment, "no collection." Concerning this custom, the *Presbyterian*, of Philadelphia, recently made a very happy deliverance, in which it characterized it as "absurd," and said, with other things: "Obviously, the design is to stimulate the attendance of the stingy. \* \* \* If this innovation is to prevail to any appreciable extent, other concessions must be made to the skeptical classes. Hence, future church notices may read: No collection, no sermon, no prayer, no Bible, and no pronounced religious convictions of any description." But, we should be grateful for the fact, that throughout all the Evangelical churches, with the better element, there is a growing sentiment in favor of making the service of the offering of gifts a regular part of public worship, in keeping with the requirements of God's law. And may God hasten the day when, everywhere, this custom shall prevail.

*SEVENTEENTH POINT:—Once more, as to the manner of giving, it must be remembered that it should be with a willing and cheerful spirit.*

It was Rowland Hill, if we mistake not, that said if he could get hold of them, he would like to hang many Christians; *i. e.*, he said he would like to hang them up by their heels so that their money would drop out of their pockets! Well, when men have to be hanged in that way, or when they have to be importuned, and coaxed, and almost compelled to give, their gifts may do good to their recipients, but the donors will receive but little if any, credit from him who looks at the heart as well as at the treasury. It is giving with a willing and cheerful heart that is pleasing to God; and, indeed, it is only when there is a willing and cheerful heart and an appreciation of God's house, and of all his benefits, that there is anything like liberal giving. There are many illustrations of such giving in the Scriptures. For example, concerning the building of the temple, David said: "Because I have set my affection to the house of my God, I have, of my own proper good, of gold

and silver which I have given to the house of my God, over and above all that I have prepared for the holy house, even three thousand talents of gold, of the gold of Ophir, and seven thousand talents of refined silver," etc. We also read: "Then the chief of the fathers and the princes of the tribes of Israel and the captains of thousands and of hundreds, with the rulers of the king's work, offered willingly, and gave, for the service of the house of God, of gold, five thousand talents and ten thousand drams, and of silver, ten thousand talents," etc., etc. Then the people rejoiced for that they offered willingly to the Lord. Think of it Christians—for example, ye members of our communion, six hundred thousand strong; many, too, of kingly wealth, but whose combined gifts for all benevolent church work for a whole year, according to our Assembly's minutes, have never amounted to but little over \$10,000,000! Think of it, the free and willing offering which King David alone, on a single occasion, gave to the Lord's cause amounted to the equivalent of about \$18,000,000 of our money! And in addition, think <sup>of the</sup> the combined contributions of

his people, on that single day, exceeded \$30,000,000! Oh, hang your heads, hide your faces, and blush, ye who live in a better day and assume the name of David's Lord! Again, when Moses commanded the congregation to bring their gifts for the tabernacle, "they came every one whose heart stirred him up, and every one whom his spirit made willing, and they brought the Lord's offering to the work of the tabernacle of the congregation, and for all his service, and for the garments. And they came, both men and women, as many as were willing-hearted, and brought bracelets and ear-rings, and rings and tablets, all jewels of gold. \* \* And all the women that were wise-hearted did spin with their hands, and brought that which they had spun.\* \* \* And the rulers brought onyx stones. \* \* The children of Israel brought a willing offering unto the Lord, every man and woman whose heart made them willing to bring for all manner of work which the Lord had commanded to be made by the hands of Moses, until they were restrained from bringing; for the stuff they had was sufficient for all the work to make it,

and too much!" Oh, for such a spirit, for such a willing and cheerful heart among God's people of this latter dispensation! But, alas! what a change there will have to be before the gifts of the Christians of this age are "sufficient and too much" for the work of the church and the demands of the times!

Nothing more ought to be needed to confirm and emphasize this point as to willing and cheerful giving than those words of St. Paul: "Every man according as he purposeth in his heart, so let him give; not grudgingly, or of necessity; for God loveth a cheerful giver."



## CHAPTER IX.

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### THE MEASURE OF GIVING.

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*EIGHTEENTH POINT :—As to the Measure of giving, it should be remembered, that it should be “proportionate.”*

While it is very generally conceded that giving should be “proportionate,” yet many seem to have indefinite and very strange notions as to what that means. For example, we have been told, by good authority, of a certain man who, a few years ago, gave the session of his church a great deal of trouble in different ways. And one thing of which they complained was that he neglected his duty in regard to contributing for the support of the church. Finally, one day, when members of the session were taking him to task for his neglect of this duty, and were urging him to do better in the matter, he began to advocate the principles of “proportionate” giving, and to their astonishment, boldly insisted that he was

doing exceedingly well, and that proportionately he was in the habit of giving more than any other member of the church; but, when they joined issue with him, and undertook to prove the contrary, he explained that he meant that, "in proportion to his religion," he gave more than any other member of the church, which, perhaps, the session, in view of all their experience with him, would readily admit. Now, although that is an "Ohio Idee," for the man was a "Buckeye," it is not the correct idea of proportionate giving. If, indeed, it is said, persons give in proportion to their religion, there may be a good deal of truth in that; but the question is, how ought they to give? And the answer is, they ought to give in proportion to their means; or, more exactly, in proportion to their income or increase. "According to the blessings of the Lord thy God which he hath given thee," as Moses has it; "as God hath prospered you," as it is expressed by Paul. God gives men a loan of so much money, or other means, for all comes from him; some he gives a large loan, and some but a small one; but whatever amount is received, each one is to use it as



a loan, and to pay back to God, for religious and benevolent purposes, a per cent of the increase realized on the loan. This is simple; everybody ought to be able to understand this Bible principle. There is no Bible authority whatever for the common custom of using for self, whatever a person seems to have need of, and then if there is anything left, and generally there is not, give that to the Lord; just as though the Lord was to be treated like the dogs that get the crumbs that fall from the table! The simple and clear Bible rule is, that a part of every man's income and every woman's income and every child's income, is the Lord's, and ought to be cast into his treasury. If one's income is large, his gifts ought to be proportionately so; if his income is small, his gifts may be likewise. As in the case of the building of the tabernacle and the temple, all gave of whatever they had, and whatever they could, so it must ever be.

Some one has well observed that care must be taken that our weekly contributions do not become weakly. Ah, yes, they often do. If persons care less for Christ's omniscient eye

than for man's, they can about as well drop a mere trifle into the basket as a respectable amount, and they will very likely do it. Here is a specimen case: In a certain church, they are in the habit of regularly taking up a collection immediately after prayers; and they kneel in prayer. One Sabbath morning a couple of ladies did not observe the usual custom of kneeling, but leaned forward and rested their heads on the back of a pew, and, hearing a man in front of them handling his money, they were undevout enough to open their eyes. And they saw the man, who possessed considerable of this world's goods, on his knees, with a well-filled pocket-book in his hands. He opened it; carefully examined the contents; then put his fingers into it, shoved aside the bills and larger coin; went down, down to the bottom; looked close and sharp until he got hold of a cent, which he pulled out and held in his hand as a gift to God for all his benefits. And with that in his hand, he began to respond to the minister's prayer, and to "thank the Lord!" After the prayer was concluded, the pastor informed the congregation that it was not the usual col-

lection, but a special one that was to be taken up that morning. It was to be for a very important object, and he exhorted the people to exhibit in their contributions an unusual degree of liberality. The heart of our zealous hero was touched. Again he got out his pocket-book, and after maneuvering about through the bills and coin as before, he drags out a nickel, and puts back the cent; and even that he presented to his Lord, who gave his life for him; who, though he was rich became poor that we through his poverty might become rich! Perhaps that man has no full brothers or sisters anywhere. But he has a good many half brothers and sisters, a great host of cousins, and of his second cousins there is no end!

In connection with the idea of frequent, even weekly giving, the Scriptural idea of proportion, "as God hath prospered," must be insisted upon. "Mites" will be acceptable from poor widows, and from others equally destitute; but as to those whose means or income is greater, small mites from them are mockeries.

A rich man was once asked to contribute to

some benevolent object, and he answered as many do, "Oh, yes, I will give my mite." "You mean the widow's mite, I suppose?" was the solicitor's reply. "Yes," he answered. "Very well; how much are you worth?" he was next asked; and, after hesitating awhile, he had to reply, "about seventy thousand dollars." "Oh, well," said the solicitor, "I will accept one-half the widow's mite from you; she gave 'all she had;' give me but thirty-five thousand dollars, sir, one-half of what you have, and I will be satisfied." But he wouldn't do it! "To whom much is given, of them much will be required," is the Bible principle. When, year after year, one's income becomes greater and greater, even so, year by year, his gifts should become greater and greater proportionately.

But what proportion of income ought to be given? God gives a loan, and wants interest on it to be paid back into his treasury; but what interest does he require? what per cent of their income are God's people to give for the Lord's cause? That is the next question for our consideration.

*NINETEENTH POINT:—All Christians ought to give to the Lord's treasury not less than one-tenth of all their income. By this we mean that under no circumstances should they give less than one-tenth, and under favorable circumstances, and during special emergencies they ought to give much more than that.*

This idea that all Christians ought to give to the Lord at least "one-tenth" is gaining favor these times, and is being adopted more and more, year by year, though it is to be feared that more adopt it in theory than in practice. As evidence of the growing sentiment, on this subject, and of the extensive acceptance of the "tithe" principle as applying to Christians, it may be here observed that a most excellent and eminent divine having been asked recently to express himself on the question through the press, hesitated to let his views be known, as they were adverse to the "tithe," lest, as he said, they "might not be accepted as orthodox." So, too, at the meeting of a Synod last fall after a good Secretary of a Mission Board had made an excellent speech, he was asked to express himself on the "tithe" question; now, he had formerly spoken against the theory, though the

brother who called him out at the Synod may not have known that; and he likewise for awhile hesitated, but finally he said to the members of Synod; I quote from memory, giving, not the exact words, perhaps, but the substance, exactly, "Carefully study your Bibles on the subject; then, study a little work called 'Gold and the Gospel,' and the tracts by Elder Thomas Kane, of Chicago, and other works on the subject, and doubtless it will be with you, as with me, that the more you study the subject, the more will you be inclined to accept the 'tithe' system; for I must confess, that the more thoroughly I have studied the Bible concerning the matter and these works in interpretation of it, the more I am disposed to accept it." Now, from his language, it cannot be said positively that he is thoroughly converted yet, but, to say the least, it is evident that he is under conviction, and is a most hopeful subject, and if he will continue to use the great means of grace, the study of the Bible, there need be no doubt as to the final result! Evidently there are many new converts to this theory these days. If the doctrine was not

becoming so popular and prevalent, no one would need to fear that his "orthodoxy" would be called in question if he should express views contrary thereto. And what is needed to insure a still more general acceptance of the theory is, that Christians more carefully and honestly "study their Bibles on the subject," and such works as seek correctly to interpret it.

That some definite proportion of a person's income should be demanded by God for his own cause, since all comes from him, is but reasonable; and that that proportion for Christians, must never be less than one-tenth, is surely to be learned from the direct teachings of the Scriptures, and from necessary inferences therefrom. We can not here undertake to amplify the argument, or arguments, in favor of the "tithe" system as applied to Christians; we will merely present the next four "Points," as four links of an argument that, we think, ought to be sufficiently strong to bind the conscience of any Christian—that has one. Those who want fact upon fact, argument upon argument, and illustration upon illustration in favor of this theory, let them read Thomas Kane's tracts, which they

can get "gratis, postage paid," by addressing him at 310 Ashland avenue, Chicago, Ill., "Gold and the Gospel," the "Christian Giver," of New York city, Rev. W. T. Wylie, Editor, and the "series of tracts" published under Mr. Wylie's management.

In confirmation of this "Nineteenth Point," that Christians certainly ought to give to the Lord's treasury at least one-tenth—never less, but under certain circumstances, more—of their income, we will here then merely present the following four points:

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*TWENTIETH POINT:—The Jews gave, not merely one-tenth, but in all, more nearly one-third, or one-half of all their income.*

They gave one-tenth for the support of their ministry, the tribe of Levi.—Numbers xviii. 21–32. They gave another tenth for the feasts and the sacrifices; then, every third year, they gave another tenth for the poor, or possibly the latter "tithe" named above was converted every third year into this "tithe," which the Levites shared with poor foreigners, and with the widows and the fatherless.—Deut. xiv. 28, 29.



Then, in addition, there was the redemption money for the first born; and the first fruits; and the half-shekel tax; and the animals for the temple service; and yet, besides all these, which were prescribed by law, and had to be given, free-will offerings were expected from, and were given by, all the devout Israelites. Add all these items together, even according to the lowest estimates, and it will be seen that nearly one-third, or one-half of all the income of the Jews was given for the support of their religion and for the honor of their God. Would it not then seem from this alone, that Christians ought to give at least one-tenth for the support of their religion and the honor of their God?

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*TWENTY-FIRST POINT:—Under the Christian dispensation our obligations to God, certainly, are as great, to say the least, as were those of ancient Israel, and the Lord's treasury to-day needs, at all events, as large supplies of money as it did in olden times.*

Here let the author of one of the essays in "Gold and the Gospel" be heard, for his words are well chosen and can not be gainsaid: "Every reason exists now, and exists even in greater

force, for the giving of a tenth which existed in Jewish times. God is still the sovereign Lord of all, and therefore to be honored by his creatures in those gifts he has bestowed upon them. Man is still the recipient of blessings, and bound to show, in some sensible manner, his gratitude and love. The interests of religion are to be upheld in the world, which would quickly, if left to itself, turn aside from and forget and oppose the truth. The widow, the orphan, and the destitute, are still among us—recommended to us by that same God who gave them in charge to his ancient people. In one most important respect the need of a tenth is more felt in the Christian than it was in the Jewish church: The latter was not missionary in its character—its calling was merely to uphold the faith among the chosen people; while that of the Christian is to bear the name of Christ to every dark land of heathenism, and never to stay its labors till every child of the great common Father has been brought home “to the Shepherd and Bishop of his soul.” It surely is not to be thought for a moment, that the time of God’s displaying most fully his love

to man is to be seized on, by the latter as the time for diminishing the expression of his gratitude; or that the acknowledgments of God's sovereignty are to be less manifest when he has made us and ours doubly his own. If in that elder and less privileged system, men honored God with the tenth—"ah, more nearly one-third, or one-half"—of their substance, can it be imagined that we, so much more favored than they, are to be behind them in our gratitude? For, what the dim cold light of breaking day, struggling with the mist of night, is to the glorious sun of noon, such is Judaism to Christianity.

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*TWENTY-SECOND POINT:—"Tithing" was not a law peculiar to the "Mosaic dispensation."*

Long, long before the Mosaic law was promulgated, long before the Jewish people were founded and organized as a nation, or church, this custom of "tithing" prevailed, both among God's people and among heathen nations. Abraham, the "father of the faithful," who lived centuries before Moses, paid a "tenth of all" to Melchisedec, priest of the Most High

God. Jacob also gave back to God a tenth of all that he received. The custom of "tithing" is known also to have prevailed among the Arabians, Phœnicians, Romans, Grecians, Carthaginians, and ancient Britains. And the only satisfactory explanation that has ever been given to account for the prevalence of this custom of tithing among so many nations, separated so widely, is that it originated with a revelation from God which was handed down from one generation to another, and carried from one nation to another.

It should here be noticed, too, that the language used when tithing is first mentioned in the Mosaic law, clearly implies that it was simply the re-enactment of a law previously given, and recognized; for, the words are: "The tithe is the Lord's." Truly, "the use of the present tense forbids us to suppose that now first was a tenth made the property of God; it obliges us to allow that it was already his; when he says of it, 'it is holy unto him,' this can not signify any other than that which was spoken of was already established when the words were uttered." And, as this law of tithing did

not begin with the Jewish or Mosaic dispensation, but existed long before that, so it is not to end with that dispensation, unless it be distinctly so revealed, and positively stated; but, none will affirm that such distinct, or positive revelation or statement has been given. Tithing being a law before the Mosaic dispensation, it was merely re-enacted—and somewhat expanded—and adopted by the Jewish church, and is to continue in principle and substance throughout this latter dispensation. Notice, here, that one-tenth was given by Abraham and Jacob, and others, before Moses' time, then, by the law of Moses, there were other tenths, and other portions, added thereto for special observances under that dispensation; and so, from these facts, we must get the idea, that we certainly can not, must not, under any circumstances, think of giving any less than one-tenth, the least that ever was given by God's people; and, the natural inference is, that, while as by the law of Moses, the amount given was increased and was given to the objects peculiar to that dispensation, so likewise now the amount ought really to be increased, and given to those

objects peculiar to this dispensation, and so urgently calling for our contributions, and so essential to the glory and honor of God and his cause.

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*TWENTY-THIRD POINT:—The objections urged against the tithe system, as applied to Christians, are not valid, or conclusive.*

But brief notice can be taken here of the chief of these objections. They are such as follow. The good divine even, to whom allusion has already been made, who was asked to express himself on the subject through the press, and "hesitated," fearing his "orthodoxy" might be called into question, did finally express his views and urge such objections as these:

1. It is said by the objector, Why, part of the tithes of the Hebrews was given to support the Levites who got no share of the inheritance, etc.; another part was given for certain feasts; and then, when the children of Israel entered the promised land their condition was so prosperous and favorable for liberal giving. Answer: Whatever "other" claims the Levitical priest-

hood had for receiving tithes, the tithe, according to God's Word, was given to them more particularly because they were God's special servants, religious officers, and teachers. It was "for their service which they served, even the service of the tabernacle of the congregation." And there are substantially such special servants of God to-day to receive tithes.

Besides, when "Abraham" paid tithes it was to another "order" of priesthood altogether, who had no such special claims as the objector urges in favor of the Levites; and when Jacob paid his tithes it was not for any order of priesthood at all—the mysterious Melchisedec had vanished, and the Levitical order was "yet in the loins of Abraham."

As to part of the Hebrew tithes being given for "certain feasts," it need merely be said, that that was not the case with the tithes of Abraham and Jacob; and that, at all events, all those feasts were God-appointed, and God-honoring, were intended to mark the Hebrews as God's peculiar people; they pertained to their religion, whatever else may be said of

them. The command concerning them makes this clear, for, thus it reads: "Thou shalt eat it before the Lord thy God. \* \* \* \* That thou mayest learn to fear the Lord thy God always."

As to the prosperous and favorable condition of the Hebrews when they entered the promised land, and received the Mosaic law, it need only be said that they were not always just entering the promised land—they were not always in a prosperous condition; but they always had to pay the tithes, prosperous or not. Besides, when Abraham paid his tithes he was not yet in a prosperous or independent condition; on the contrary, he was "a stranger and a pilgrim in the land." God had as yet given him "none inheritance in it; no, not so much as to set his foot on."

By no reasoning, or jugglery, can these facts be made to disappear from the records.

2. It is said again by the objector, that giving should be "free, willing, without restraint," each one ought to decide for himself how much he will give to the Lord. Answer: Folly. Apply the same argument to the



Sabbath—the amount of time to be given to the Lord—and see to what it will lead. Say: the consecration of time must be free, willing; there must be no restraint of law, each one must decide for himself just how much he will give, whether one-seventh, one-tenth, one-twentieth, all, or none. Who would talk so foolishly? But it is no more foolish than the other. It would not do to leave it wholly to every person's choice as to how much time he will give to God; no more will it do to leave it to their own choice, without the direction of law, as to the amount of income that they are to give to him. This "free," "go-as-you-please" without rule in giving, may be very pleasing to many—especially to those who do not please to give much—but it meets not the demands of God's Book, nor of common sense either. But we also insist that giving shall be free and willing, and really, to go by the true rule of tithing, by no means takes away the freeness and willingness of the act of giving, but rather promotes it. No doubt the freest, most willing and joyful givers to-day, are those who have adopted the tithe theory. Experience and observation prove it.

3. Again, the objector says, Why, all we have belongs to God; the tithe system assumes that only a part belongs to him. Answer: The tithe system assumes no such thing; at all events not as we understand and teach it. Its assumption is, that all means and income is the Lord's, just as all time, but that a part of it—at least one-tenth, just as a part of time, one-seventh—is peculiarly his, and must in a peculiar sense be given to him.

4. Again, it is said, Why, suppose here is one man with a large family, and he gets but small wages; while there is another with no family, or a small one, and he gets very large wages; now, is it "reasonable" to suppose that they shall pay just the same per cent of their wages to the Lord's treasury? Answer: If that is a valid objection to the principle of tithing now as applied to Christians, it was just as valid centuries ago against the same principle or system when applied to the Jews. If our modern objectors had lived in Moses' time, would they have ventured to instruct the Lord in regard to what was reasonable? But, the objection shows an utter misunderstanding of the

real tithe system; for, that system merely makes one-tenth the lowest amount to be given under any circumstances, the man with the large family and but small wages should give that much, but, as there were free-will offerings under the Mosaic dispensation, so now, where circumstances will permit it, more, much more ought to be given; the man with no family, or a small one, and with a large salary, ought perhaps to give very much more than one-tenth. That is the theory and the practice of the "tithers." When Dr. C. C. Beatty, *e. g.*, to whom reference was made in another chapter, came to be able to afford it, having no children, but a large income, he ceased to give but one-tenth, as he had been wont, and "without delay, excuse, or evasion," gave it all, except what was necessary for "a mere living and repairs." Might we not here say, the objectors err, "not knowing the Scriptures," nor the real theory of Christian tithing which they assume to criticise?

5. Again it is sometimes said that the tithe system tends to legalism and to foster a feeling of self-satisfaction when the one-tenth is paid. Answer: Let such thoughts be considered by

the giver, as we have urged concerning Jesus looking at the heart as well as at the treasury, and concerning the motives and manner of giving, and there will be no such tendency. I answer again, that, just as the previous objection, this one is based on an entirely false assumption as to what the tithe system really is; and the latter part of our answer to the previous objection applies also to this. We say one-tenth is the least amount for any to give, that even those who give all should say: "we are unprofitable servants;" and:

"We give thee but thine own,  
Whate'er the gift may be:  
All that we have is thine alone,  
A trust, O God! from thee."

No one can get any food for legalism or self-satisfaction from us.

6. And once more it is said, the tenth is not named in the New Testament, neither by Christ nor his Apostles. Answer: First, Christ in addressing those who prided themselves on tithing everything so exactly, said: "These ought ye to have done, and not to have left the other undone." So Christ really did sanction tithing, in a positive way, after all.

But neither he nor his Apostles needed directly to recommend tithing; the law laid down in former dispensations had been practiced from the beginning, and the great reason for tithing, viz.: The honoring of God, still remaining, it was to abide, without any re-enactment, according to the general maxim that, as long as the reason for a law remains the law is to remain.

On the same principle the general law of the Sabbath remains, yet it was no more directly or positively recommended, by Christ or his Apostles, than that of tithing.

That Paul recommended the Corinthians, on a certain occasion, to give "as God has prospered them," and did not say, give one-tenth, is by no means evidence that he did not sanction the tithe system as still binding; for, "as God hath prospered," falls in with the tithe idea exactly. And it should also be remembered that he was then pleading for a "special collection"—it was rather for the "free-will offerings" of the Corinthians, something above the mere tithe, that he was then asking. And, besides, he was then giving a recommendation more especially as to the time of giving, rather

than as to the amount. Moreover, it may be noticed here, that, not only was it "not required that a tenth should be named in the New Testament, as that proportion was already fixed in the Old;" but, "from what we know of the liberality of the early Christians—in some instances giving away their all, in others 'out of a deep poverty abounding in liberality, to their power, yea, and beyond their power, being willing of themselves'—we should not expect that the proportion of at least a tenth would be urged upon them as a duty, when, in all probability, few of them were satisfied with that proportion, but gave much more."

In support of Christian tithing there are many

"Confirmations strong as proofs of Holy Writ,"  
while the objections are but

"Trifles light as air."

Oh, if this Bible law were only respected and acted on by the masses of Christians! If only "every one" would give, not a mere trifle, but "as God hath prospered him," never less than one-tenth and more when circumstances will permit, what a change there would

be? The treasury of the Lord would be filled—there would be no lack of funds for the cause at home or abroad, and the kingdom of Christ would be greatly built up. Truly, “it would change the whole aspect of the church and the world. The discovery of the law of gravitation did not produce a greater change in the philosophy of the world than obedience to this simple rule would produce in the moral condition of the world. The discovery of steam with all its wondrous powers and extraordinary effects and unexpected changes, would not match the results of this simple principle, were it only carried out into the conduct of professing Christians.”



## CHAPTER X.

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### ROBBING GOD. THREATENINGS AND PROMISES.

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*TWENTY-FOURTH POINT:—To withhold from the Lord's treasury the proportion of income due unto him is to commit robbery—is to rob God.*

This is a severe charge, but it is a Scriptural indictment. If men count it a small thing to withhold from God their gifts and offerings which he claims from them, they are making light of what is with God a serious matter. When a man, like the "rich fool" of the parable, receives blessings from God, but speaks of them all as "my goods," and "my fruits," and stores them all away for himself, giving not God his share of the increase, he is robbing God. God demands, and has a right to, at least the tenth of every one's income. He is not satisfied with anything less. He looks upon all who withhold his share as thieves and robbers. Christians who rent farms from



their neighbors, promising to give the owners one-third of the fruits and grain, would not be respected if they should keep, or steal, the owner's third; and a man with common honesty would give to the owner of the farm the exact amount due him according to the conditions of the contract. Now, when God gives his stewards so much property, or means of any kind, it is always conditioned by him that the recipient is to pay back to him a proportion of the income, not less than one-tenth, and more under favorable circumstances; and the Christian recipient,—aye, any recipient, Christian or not—has no more right to keep the Lord's portion for himself than he would have to withhold the part of the grain or fruit belonging to the owner of the farm which he rents. And, it should be remembered here, that it is at least one-tenth of the whole income that is the Lord's, not one-tenth after living, etc., is taken out. Some seem to think that out of their proceeds or income they have a right first to take enough to pay the expense of living, etc., and then from whatever is left—if, indeed, there should be any left at

all—they think they may give a portion, and that is all that is required of them. What farmer would rent his farm on the conditions that the renter was first to keep of the products enough to pay his expenses of living, etc., and then need simply divide with him what remains, if there be any remainder? That is not God's way, either. For persons to treat him so is simply robbing him. The first fruits are to be the Lord's. Nothing more ought to be needed to confirm this point than that one passage in which Malachi, speaking in God's name, says: "Will a man rob God? Yet ye have robbed me. But ye say, wherein have we robbed thee? In tithes and offerings. \* \* \* Ye have robbed me, even this whole nation."

God ought always to be given his portion; his claims ought always to be met first, and with the best of all. As the Rev. I. W. Cochran says:

"First fruits for God—of corn and vine;  
Of tree or bush; of sheep or kine;  
Of all that men call mine and thine—  
The first and best for God !

First fruits for God—of daily toil;  
What hands have gathered from the soil,  
Or brains have wrought by midnight oil—  
The first and best for God !

First fruits for God—from stores and trade,  
From ships and railroads lending aid,  
From all that factories have made—  
The first and best for God !

First fruits for God—He gives us all;  
The sun to shine, the rain to fall;  
He safely guides this rolling ball—  
The first and best for God !

First fruits for God—He loved us first;  
Gave the best unto the worst,  
His only Son for men accursed—  
The first and best for God !

First fruits for God—He is the first,  
To Father, Son and Spirit—burst  
Praise from the whole great universe—  
The first and best for God !”

*TWENTY-FIFTH POINT:—In God's Word there are terrible threatenings against those who rob him, withholding his portion of their income; but on the other hand there are precious promises, promises of blessing both temporal and spiritual to those who rightly "honor him with their substance."*

Mr. Thomas Kane of Chicago, has given special attention, in his tracts, to the consideration of the temporal blessings promised and received, for the faithful honoring of God by giving regularly to his cause, according to the Scriptural law of the tithe. In addition to showing what the Scriptures say in regard to the matter, he has adopted a very practical and simple method of proving that just as the Scriptures promise, so it comes to pass—that the temporal blessings follow the faithful giving. Let his own words here explain his method of proof; “During the last six years circulars have been sent out to at least three-fourths of all evangelical ministers in the United States, in all of which was the following statement and question: ‘My belief is that God blesses in temporal as well as in spiritual things the man who honors him by

setting apart a stated portion of his income to his service. I have never known an exception. Have you? The same question has been asked of many of these ministers two, and even three times. Several little pamphlets have been carefully distributed by these ministers among more than two million laymen, and in every one of these pamphlets the same statement is made and the same question asked. Many hundreds, perhaps, thousands, have replied, and not a single authentic exception has been given." That ought to be accepted as the best kind of testimony in favor of the proposition. Should an exceptional case be found to the general rule it ought not to be wondered at, for "there are exceptions to all rules," it is said, but there seems to be scarcely an exception to this one. Undeniably, God's Word contains threatenings against withholding his portion from him, and promises blessings both temporal and spiritual to those who give unto him according to his requirements; and observation and history prove that his word is faithful and true. For example, he says: "There is that withholdeth more than is meet, but it tendeth

to poverty.” “Ye are cursed with a curse, for ye have robbed me.” “There is that scattereth and yet increaseth.” “The liberal soul shall be made fat, and he that watereth shall be watered also himself.” “Honor the Lord with thy substance and with the first fruits of all thine increase; so shall thy barns be filled with plenty and thy presses shall burst out with new wine.” “Give and it shall be given unto you; good measure, pressed down, and shaken together, and running over \* \* \* for with the same measure that ye mete withal it shall be measured to you again.” “The liberal deviseth liberal things and by liberal things shall he stand.”

As one has well said: “It is a fact of the highest importance in connection with the Jewish church, that so long as the tithes were faithfully paid, the nation enjoyed a degree of prosperity hitherto unknown. Her temple was thronged with devout worshipers, her armies triumphed over every foe, and her power was everywhere respected. But there came a time in her history, when covetousness took the place of liberality, when her worship was despised,

and when the temple was neglected for the idolatrous practices and pleasures of her heathen neighbors. Then it was that the nation, diseased at heart, was rent by internal strifes, her armies fled before her enemies, and her deserted temples resounded with the tread of infidel feet.”

And, be it remembered, the great principles of the Divine Government are “the same yesterday, to-day, and forever.” Whatsoever things were written aforetime, in the volume of The Book, and on the pages of history, were written for our learning. Of all the threatenings against those who withhold their offerings and rob the Almighty, and of all the promises to those who honor him, and bring their tithes unto the treasury—of all these, as of all other threatenings and promises, we may say: “Hath he spoken and shall he not do it? He is not a man that he should lie, nor the son of man that he should repent.”

“He that hath an ear to hear, let him hear.” Oh! Israel of to-day! So prone to “covetousness which is idolatry,” your finances all deranged, and God’s cause at home and abroad

suffering for lack of funds, hear, and remember, "The Lord thy God is a jealous God!" He will not endure thee if thou bow down to a golden calf; or if thy people take the gold, and the silver, and all the goodly articles and hide them among their own stuff in the midst of their dwellings! If ye commit a trespass in the accursed thing, robbing God of his portion, and leaving his cause to suffer, then the anger of the Lord will surely be enkindled against you, and ye will be cursed with a curse! "Ichabod" will be written upon thy temples, and ye shall become a desolation, a reproach, and a by-word, "Everyone that passeth by shall hiss and wag his hand!" But bring, O! Israel, "bring thy tithes into the storehouse," then the hand of the Lord, thy God, will be upon thee for good, from that day he will bless and prosper thee;" yea, he will "open the windows of heaven and pour you out a blessing that there shall not be room enough to receive it." He "will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground, neither shall your vine cast her fruit before the time in the field; and all nations shall call you



blessed, for ye shall be a delightsome land, saith the Lord of Hosts." Properly honor "the Lord with thy substance and the first fruits of all thine increase," then shall thy God be glorified in thee, and thou shalt be made to shout for joy; the light of God's countenance shall shine upon thee, and thou shalt be beautified and enlarged, thy cords shall be lengthened and thy stakes strengthened; yea, the "wilderness and solitary place shall be glad for thee, and the desert shall rejoice and blossom as the rose; it shall blossom abundantly and rejoice even with joy and singing; the glory of Lebanon shall be given unto it, the excellency of Carmel and Sharon; they shall see the glory of the Lord and the excellency of our God." Fully consecrate yourselves and your possessions, to your God and his service, Oh, ye ransomed of the Lord, then Zion will be made to rejoice at home and missions to prosper abroad; that happy day will be brought forward when "the knowledge of the Lord shall cover the earth as the waters do the sea," and when "the kingdoms of this world shall

become the kingdoms of our Lord and of his Christ.”

“ Oh, Father, haste the promised hour,  
When at His feet shall lie  
All rule, authority, and power,  
Beneath the ample sky;  
When He shall reign from pole to pole  
The Lord of every human soul.”

“ Now unto the King Eternal, immortal, invisible, the only wise God, be honor and glory for ever and ever.—  
AMEN.”



## EXTRACTS OF TESTIMONIALS

Concerning this work, from representatives of different denominations, who read the manuscript.

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*From the Rev. Anson Smyth, D. D., Cleveland, Ohio, Acting Secretary of the General Assembly's Committee on Systematic Beneficence: "I know of nothing upon Christian beneficence so well adapted to promote the performance of duty in regard to this subject. I sincerely wish that it might be read by every Presbyterian, and by others, everywhere."*

*From the Rev. Wm. M. Taylor, D. D., LL. D., pastor of the Broadway Congregational Tabernacle, New York City: "So far as I have been able to peruse your treatise, I think that the points are, in the main, well taken and ably presented. \* \* \* I agree with you save in one point, and that is the emphasizing as a duty the giving of at least a tithe. \* \* \* It is not a tenth part, or any fraction that belongs to God in the Christian sense; it is all his, and the believer is a steward for it all \* \* and is under obligation to manage it all for God."*

*From Thomas Kane, Esq., Chicago, Ill., member of the General Assembly's Committee on Systematic Beneficence, and author of "What We Owe" and other tracts: "I have read it with great interest, and heartily commend it. Naturally my commendation would be strongest of those chapters endorsing the tithe system, and this, too, not as might be supposed because I am an extreme advocate of that system, but because it is the only practical business way in which it is possible to make permanent, all day, 'rainy weather' givers of individual Christians."*

## *Extracts of Testimonials.*

*From the Rev. Chas. S. Pomeroy, D. D., Cleveland, Ohio, Chairman of the Presbyterian General Assembly's Permanent Committee on Systematic Beneficence:* "I have examined with much interest the treatise in manuscript of the Rev. A. T. Robertson entitled 'Five Times Five Points of Church Finance.' As a popular presentation of the main principles of systematic and proportionate giving, its publication and wide distribution through the church, would doubtless be of pronounced service to the cause of Beneficence, and a welcome ally in the work of the Assembly's Committee."

*From the Rev. R. Wallace, Pastor of the Trinity M. E. Church, Lima, Ohio:* "I find it the most complete and comprehensive of any work, of my observation, on the subject. It is clear and concise and cannot be contraverted. I hope and pray that it not only may have a wide circulation in your own denomination, but in ours as well. It most certainly ought to be in the hands of the ministry of all churches."

*From the Rev. A. B. Marshall, New Lisbon, Ohio, Chairman of the Permanent Committee on Systematic Beneficence in the Synod of Ohio:* "It is an important contribution to the literature of the church on the subject. Pointed, happy in illustration, cogent in reasoning, and Scriptural, the reader follows the discussion with unflinching interest to its close. I hope it can be placed in large numbers in all the churches of our Synod."

*From the Rev. S. F. Scovel, D. D., President of the University of Wooster:* "It gives evidence of experience, observation, and familiarity with the literature of the subject. \* \* The clear and pointed style seems admirably adapted to the practical nature of the theme. \* \* \* The treatise will read easily, and will, I hope,

## *Extracts of Testimonials.*

have many readers \* \* \* and will be all the more successful because of the dash of humor it contains."

*From the Rev. Wm. P. Breed, D. D., Philadelphia, Pa.:* "It discusses in an earnest, effective and judicious way a very important subject. I think no church member can read it carefully without benefit; and it contains valuable suggestions for ministers."

*From the Rev. J. H. Stepler, Pastor (German) Reformed Church, Lima, Ohio:* "Reading about one-third of the work before its publication, has only excited my appetite to read the whole as soon as accessible. I expect to derive from it positive benefit for my own inner life, as well as for the work of the Church."

*From Prof. Frank V. Irish, (of the Christian, or, Disciple Church) author and lecturer, Lima, Ohio:* "Every follower of Christ ought to read it. I heartily commend it to all Christians."

*From the Rev. James Eells, D. D., LL. D., Professor in Lane Theological Seminary, Cincinnati, Ohio:* "It is manifestly written by one in the midst of a pastor's work. \* \* For some reasons this gives it the greater significance and interest. \* \* \* Were I pastor of a Church I should order a large number of copies, confident that it would be very useful in educating my people in this most important part of Christian living and service."

*From the Rev. C. H. Eckhartt, Pastor of Zion's Evangelical Lutheran Church, Lima, Ohio:* "I have read the MS. of your forthcoming book with much interest. The unsatisfactory condition of Church treasuries in other denominations besides your own, calls for just such publications. May your little book receive the wide circulation, the careful reading and the prayerful thought that all such works on the subject of giving deserve."

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*From the Rev. W. T. Wylie, editor of the Christian Giver, New York City:* "I hope it may be published in such a way as to secure an immediate and wide circulation. \* \* I am sure it would do much good. \* \* \* The pulpit needs to be aided by the press in this work."

*From the Rev. D. B. Cheney, D. D., Pastor of the First Baptist Church, Lima, Ohio:* "While you have written in the interest of your own Church and work \* \* \* \* yet your treatise is worthy of the widest circulation among Christians of every name. I wish it could be read by every member of the denomination to which I belong."

*From the Rev. John H. Sherrard, Pastor of the Presbyterian Church, Delphos, Ohio:* "I have read the MS. with great and increasing interest. I am very glad that it is likely to be published and placed in a permanent form. \* \* I have never, I think, read anything on the subject so well calculated to stir up the people, who may read it, to do their whole duty in this matter."

*From the Rev. Chas. A. Dickey, D. D., Philadelphia, Pa.:* "In my judgment, you have treated a very difficult and most important subject admirably—you have handled it with skill, have exhausted it. \* \* \* The principles you present, fully sustain the practical suggestions you have made. \* \* \* You have done well to defend our appointed agencies against the complaints of those who are always seeking apologies for not giving. I am confident that the general distribution of your excellent suggestions would do much towards creating a more thoughtful, systematic and sanctified benevolence. \* \* \* You begin well by turning attention to the watchful Master. \* \* \* You end well by holding up the blessings and rewards of fidelity."









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